MONKTON PARISH COUNCIL

INTERNAL AUDIT REPORT 2025/26

For the financial year ended 31st March 2026, I have carried out an internal audit of the Council's financial books and records in accordance with the requirements of the Governance and Accountability Practitioners Guide. The aim of this audit is to ascertain whether the systems of financial and other internal controls, over its activities and operating procedures, are effective. A sample system has been used, as appropriate for the size of the council, to test these processes.

In completing this audit, the income & expenditure account, accounting records, minutes of council meetings and other records were examined. I report that I have found no material errors. The financial transactions of Monkton Parish Council are accurately recorded, although the systems of financial and internal control require improvement, please see my recommendations below.

An audit check of figures and records published on the Parish Council website to the written records of the Parish Council has been undertaken in line with the 2015 Audit (Small Authorities) and transparency code regulations.

The following points relate to the internal control objectives as stated in the Annual Governance Statement 2025/26, which forms part of the Annual Governance and Accountability Return (AGAR) for Local Councils in England.

Objective "F"

Petty cash payments and receipts

Not covered as the authority does not operate a petty cash system, all payments and receipts are processed via the authority bank account.

Objective "H"

Asset and investments registers were complete and accurate and properly maintained

Monkton Parish Council are the registered owners of Monkton Parish Hall, as per the Land Registry records. The initial cost and refurbishment costs of the village hall should be included on the fixed assets register of the Parish Council.

It is also recommended that the Parish Councillors review the arrangements for the management of Monkton Village Hall. This is listed as a community building that is owned by the Parish Council. The refurbishment costs have been met by local authority grants and parish council funds, as well as the utilities, insurance and other running costs. Once the refurbishment is complete and the hall is available for hire, parish councillors should consider the inclusion of any income as parish council funds.

This report was prepared by:

Mrs T. Jenkins-Avery

Blue Chip Accounts 23rd June 2026