

ANNUAL INTERNAL AUDIT REPORT 2025_26

SALTERFORTH PARISH COUNCIL

SUPPORTING EXPLANATIONS AND ACTION TAKEN FOR NON-COMPLIANCE

Internal Control Objective L

The authority published the required information on its website/webpage up to date at the time of the audit in accordance with the relevant legislation.

1. Part Compliance relating to prior years AGAR documentation.

Unfortunately, the documentation for the years 2021-22 and 2022-23 is either incomplete or missing. The current Clerk & RFO (employment commenced June 2025) has no access to previous electronic data and has been unable to locate the hard copies. This will remain an ongoing issue until the audit takes place in 2028-29.

2. Publication Scheme Policy with no Publication Scheme.

This policy had a review date of May 2026. Clerk & RFO unaware that there was no Publication Scheme attached to the policy. This was rectified at the Annual Parish Council Meeting in May. Amended Policy adopted, minute ref: 2026.22.05.11.

Internal Control Objective O

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

1. The Parish Council IT Policy references emails as follows:

Email accounts provided by Salterforth Parish Council are for official communication only.

It was written this way as the current position follows the current guidelines. The council has a .gov email address used by the Clerk & RFO.

Councillors email addresses will transition to .gov over the coming months.

ANNUAL GOVERNANCE STATEMENT 2025_26

Item 3.

We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.

Non-compliance is a result of the items listed above relating to Internal Control Objective L and O for which explanations and solutions where possible have been provided above.