1. Internal Audit Report for Quatt Malvern Parish Council

Financial year ending 31 March 2026
Date of report: 26 May 2026
Internal auditor: Steve Jones;
Contact: St5v5jon5s@gmail.com Tel 07885622479
Prepared for: Bill Griffiths. Quatt Malvern Parish Council, Clerk and RFO

2. Introduction and scope

I carried out an internal audit of the accounting records, systems of internal control and governance arrangements of **Quatt Malvern Parish Council** for the year ended **31 March 2026**. The audit was performed in accordance with the Practitioners' Guide and the council's agreed internal audit arrangements. The purpose of the audit was to provide assurance to the council that its financial management and internal controls are operating effectively to support the Annual Governance and Accountability Return (AGAR).

- Review of cashbook and bank reconciliations.
- Verification of a sample of receipts and payments.
- Review of payroll and PAYE (if applicable).
- Examination of minutes for evidence of proper authorisation.
- Review of asset register and insurance cover.
- Review of risk register and key internal controls.
- Compliance with digital and data requirements.

3. Summary opinion

On the basis of the work carried out, in my opinion the council's internal controls are generally adequate. The observations raised in Section 4 require the council's attention to ensure continued compliance with proper practices.

4. Observations and recommendations

Observation 1 — Authorisation of payments: From discussions with Bill, I am aware that you are moving towards full compliance with S7 of the Financial Regulations, now that the facility to have dual authorisations for payments is available via your on-line banking with HSBC. At my next review I would expect to see full compliance.

Observation 2 — Digital and Data Compliance As part of the internal audit, I reviewed the authority's compliance with digital and data requirements, including website accessibility regulations, Freedom of Information publication duties, and the Transparency Code for Smaller Authorities.

The authority has made progress in meeting these obligations and publishes core information such as agendas, minutes and financial documents. There are a few areas that could be improved and in particular, the website does not currently include a compliant Accessibility Statement, and some Transparency Code.