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Date 17 December 2025

Dear Maggie,

**RE: AYMESTREY INTERNAL AUDIT 25-26 – INTERIM REPORT**

I trust you and the council are well, I have started the audit and completed the following audit objectives which will support the Annual Internal Audit Report within the 25-26 AGAR.

I have noted that internal management controls with regard to the checking of the monthly bank reconciliations and approval of payments are well documented within the council's minutes. Whilst a detailed financial report provided each month by the Clerk reports on bank balances and reserves.

Although additional work has been undertaken I am unable to complete all objectives completely at this stage, and are relying on objectives set in 24/25, these are being modified in 25/26 to encompass the additional assertion (No 10). It is evident that the Clerk/RFO and Council are aware of this and have received training on its impact in November'25. This is commended.

Internal Control Objective	Evidence	Achieved
D. The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored by the Council; and reserves were appropriate.	From a review of Council minutes: It is evident that the Clerk/RFO presents a quarterly budget monitoring report to Council; as required by Financial Regulations; this includes a bank reconciliation and update of reserves. Budget monitoring was reported throughout the year.	Yes
	Budget Setting 2026/27 – A detailed Budget Monitoring & Forecast report has been presented to Council and was approved and adopted at its November meeting; it was formulated by the RFO and Finance Working Party. A Precept of £15,477 was approved. The Budget was available on the Council's website.	Yes
	<b><i>Reserve balances will be examined at yearend 31/3/26.</i></b>	O/S
F. Petty Cash has been properly accounted for	None held as per the Clerk/RFO and accounts.	Yes
I Periodic Bank Reconciliations were properly carried out during the year	Evidence was sighted in the minutes of monthly bank balances being reported to Council by the Clerk/RFO. Quarterly bank reconciliations are prepared and reported to the Council by the RFO. An internal control exists whereby a non-signatory councillor checks the bank reconciliations and reports to Council. ( <i>First quarter check carried out by Cllr Snoswell.</i> )	Yes

K The Council appropriately certified itself as exempt from a limited assurance review by external audit in 2024/25, it met the exemption criteria and correctly declared itself exempt.	Council resolved to approve the 2024/25 Certificate of Exemption from external audit at its April 2025 meeting; as neither receipts nor payments for the year exceeded £25,000. The Clerk confirmed that the Certificate had been sent to External Audit within the required timescale.	Yes
L. Council publishes information on a website/webpage up to date at the time of the internal audit, in accordance with the relevant legislation.	The Council's website was found to be both up to date, informative and met relevant transparency requirements. However several attempts at downloading documentation made it particularly tedious to use. It is noted that a Working Group has been formed (November'25) to examine the website and its compliance with good practice outlined in Assertion 10.(Examined 15 -17/12/25.)	Yes
M During 2025 Council correctly provided the proper opportunity for the exercise of public rights in accordance with Accounts and Audit Regulations with regard to the 24/25 Accounts.	The appropriate Notice for the Exercise of Public Rights was issued on the Council's website with an appropriate period of examination annotated. (3/6-14/7/25); together with the AGAR. This provided the proper opportunity for the exercise of public rights as required by Accounts and Audit Regulations. The Council's website was examined 17/12/25.	Yes
N. The Council has complied with the publication requirements for the 2024/25 AGAR	All relevant documentation relating to an exempt authority was found on the Council's website at the time of the audit. Egs: Certificate of Exemption; I.A. Report; AGAR Sections A & B; Explanation of Variances; Yearend bank reconciliation; A list of payments of £100 and greater.(Examined 17/12/25.)	Yes
O. Trust funds – the Council has met its responsibilities as a trustee.	The Council is not the sole trustee of such a fund, as confirmed by the Clerk/RFO.	N/A

It is noted that the Clerk/RFO has a generic email account on a council owned .org domain in line with best practice described in Assertion10. An IT Policy would assist in defining such an email's use. It is important for the Council to demonstrate its intention to meet the requirements of Assertion 10 in 25/26.

I will continue to carry out more detailed audit testing in the New Year, with your co-operation.

Best Wishes

*Sue Hackett*

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