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Dear Maggie,

RE: AYMESTREY INTERNAL AUDIT 25-26 – FINAL REPORT

I have now completed the audit, my findings are summarised in the following audit objectives below which will support the Annual Internal Audit Report within the 25-26 AGAR. The Council will be unable to certify itself as exempt from a limited assurance review by external audit this year and should be mindful of this when completing The Annual Governance Statement, especially relating to Assertion 10. (Please note text in italics relates to the interim audit report.)

Internal Control Objective	Evidence	Achieved
A. Appropriate accounting records have been properly kept throughout the financial year.	The primary accounts record examined 1-4-25 to 31-12-25; (i.e. the excel ledger) was found to be accurate and complete, providing a full audit trail to source documentation and minutes. The formulae casting of columns within the spreadsheet was checked and agreed. The opening balance was agreed to the previous year's AGAR closing bank balance. Detailed testing of a sample of transactions per the accounts confirmed its accuracy. (See B & E & I below.)	Yes
B. Council complied with its financial regulations, payments were supported by invoices/vouchers, all expenditure was approved and VAT was appropriately accounted for.	Total Payments as at 31/12/25 £30,839; As at 31/3/2026 58,244 A sample of 8 payments were agreed between the accounts and Council minutes approving payment. 4 of these payments was selected and agreed to evidence of online authorisation by two councillors per the council's internal online payment control policy. Source documentation supported the payments examined. A further sample of 3 payments were agreed between Council minutes and the accounts, bank statements and source documentation. A further 2 payments in the fourth quarter were agreed to source documentation. VAT was found to be appropriately accounted for within the accounts. Finance Regulations were adhered to as evidence was provided of quotes being sought for purchases satisfying best value.	Yes
C. Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	A framework of policies and procedures have been adopted by the Council and are readily available on the Council's website; these mitigate against significant risks to achieving its objectives. They include: - Standing Orders (2020), readopted May 2025; - Financial Regulations (2024) were readopted in May '25,	Yes

	<p>- The Council adopted Risk Management Policy was updated and adopted in Jan'26. it now refers to a number of policies adopted in Jan'26 which were introduced with the introduction of Assertion 10: IT Policy; IT Security & Email Best Practice Policy; Website Accessibility Statement, adopted in Feb'26.</p> <p>Suitable arrangements are in place to protect Council assets via insurance (Zurich) and regular maintenance. An in year claim supports the propriety of the Council's actions. The Fixed Asset Register contains reference to replacement values in line with the council's insurance policy and condition of assets. Visual inspections are carried out by councillors and the Clerk.</p>	
<p><i>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.</i></p>	<p><i>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.</i></p> <p><i>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.</i></p> <p>Year End balance as at 31/3/26 £ 18,077- This was considered reasonable and in keeping with the previous year and the Council's adopted Reserve Policy. The balance contains ring fenced reserves amounting to £15,659.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>
<p>E. Expected income was fully received, based on correct prices, properly recorded and promptly banked.</p>	<p>Total Receipts as at 31/12/25 £41,294, as at 31/3/2026 £59,333 Precept receipts totaling £14,070 were agreed to supporting remittances and previous council decisions. A VAT claim of £1,734 and several Hereford Council grants relating to the Lengthman scheme were all agreed to supporting paperwork. The objective was met.</p>	<p>Yes</p>
<p><i>F. Petty Cash has been properly accounted for</i></p>	<p><i>None held as per the Clerk/RFO and accounts.</i></p>	<p>Yes</p>
<p>G. Payroll – Salaries to employees and allowances to members were paid in accordance with the authority's approvals and PAYE & NI requirements properly applied.</p>	<p>All pay calculations are processed via an external payroll service. Monthly pay slips for period 7 and 8 were examined and traced to payments made via bank statements. These have been checked by the Auditor and found to be accurate and in agreement with Council decisions and National Pay Scales; Period 7 included the authorised back dated NJC pay award which had been approved by Council. PAYE and NI deductions have been appropriately deducted. Councillors do not receive allowances.</p> <p>Yearend reports were provided which were agreed to the yearend accounts.</p>	<p>Yes</p>
<p>H. Asset and investment registers were accurate and properly maintained.</p>	<p>The Asset Register as at 31/3/26 reports assets valued at £16,305 for AGAR purposes. In year movement (net £910) have been accurately accounted for. The asset register provides details of date of acquisition, disposal, insurance replacement value and cost per accounting purposes.</p>	<p>Yes</p>

<p>I Periodic Bank Reconciliations were properly carried out during the year</p>	<p><i>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. (First quarter check carried out by Cllr Snoswell.)</i></p> <p>The Q1 and Q4 bank reconciliation was examined by the Auditor and agreed to bank statements and the excel accounting spreadsheets provided as at 30/6/25 and 31/3/2026</p>	<p>Yes</p>
<p>J Accounting statements prepared during the year and at year end were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records.</p>	<p>The Q1,Q3 and Q4 accounting statements have been prepared accurately on a receipts and payments basis, agree with the excel accounting spreadsheets and are supported by bank reconciliations.</p> <p>The AGAR Section 2 has been examined and found to have been prepared accurately on a receipts and payments basis, and agrees with the excel accounting spreadsheets and yearend payroll reports .</p> <p>The Variance Analysis sheet was also agreed to the AGAR.</p>	<p>Yes</p>
<p><i>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.</i></p>	<p><i>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.</i></p>	<p>Yes</p>
<p><i>L. Council published the required information on a website/webpage up to date at the time of the internal audit, in accordance with the relevant legislation.</i></p>	<p><i>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.) Please refer to O below.</i></p>	<p>Yes</p>
<p><i>M During 2025 Council correctly provided the proper opportunity for a period for the exercise of public rights in accordance with Accounts and Audit Regulations with regard to the 24/25 AGAR..</i></p>	<p><i>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 Clerk/RFO has confirmed that the notice was also displayed on a notice board within the parish. The Council's website was examined 17/12/25.</i></p>	<p>Yes</p>
<p><i>N. The Council has complied with the publication requirements for the 2024/25 AGAR</i></p>	<p><i>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.)</i></p>	<p>Yes</p>

O The authority has complied with laws, regulations and proper practices relating to digital and data compliance	The Clerk/RFO has a generic email account on a council owned .org domain in line with best practice described in Assertion10. Several IT Policies , E mail best practice policies and a Website Accessibility Statement have been considered and adopted by the Council which demonstrate an appreciation of the control objective and requirements and best practices described in Assertion 10.	Yes
P. 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

My thanks to the Clerk/RFO for her assistance during the audit, should you or the Council have any queries with this report please don't hesitate to contact me.

Best Wishes

Sue Hackett

PS A hard copy of the AIAR page of the AGAR has been signed and posted to the Clerk/RFO.