S D Hackett
Grand Barn One
Brandiston
Norfolk NR10 4PJ

E mail: sdhaccts@icloud.com

Date 15 November 2026

Dear Maggie,

RE: AYMESTREY INTERNAL AUDIT 2026-27 – INTERIM REPORT

I trust you and the council are well, I have started the audit and completed the following audit objectives based on documentation available on the parish council's website. This will support the Annual Internal Audit Report within the 26/27 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.

My audit findings to date are summarised below:

Internal Control Objective	Evidence	Achieved
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 2026; - Financial Regulations (2024) were readopted in May '26, - 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. - Fixed Assets - suitable arrangements are in place to protect Council assets via insurance (Zurich) and regular maintenance. 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.	Yes
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 also reported to the Council.	Yes

K The Council appropriately certified itself as exempt from a limited assurance review by external audit in 2025/26, it met the exemption criteria and correctly declared itself exempt.	The Council did not qualify for exemption in 25/26 as receipts and payments for the year exceeded £25,000.	N/A
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.(Examined 11/10/26.)	Yes
M During 2026 Council correctly provided the proper opportunity for the exercise of public rights in accordance with Accounts and Audit Regulations with regard to the 25/26 Accounts.	The appropriate Notice for the Exercise of Public Rights was issued (21/5/26) on the Council's website with an appropriate period of examination annotated. (3/6-14/7/26). This provided the proper opportunity for the exercise of public rights as required by Accounts and Audit Regulations. The Council's website was examined 11/10/26.	Yes
N. The Council has complied with the publication requirements for the 2025/26 AGAR	All relevant documentation was found on the Council's website at the time of the audit. Egs: Annual Internal. Audit Report; AGAR Sections; Notice of Conclusion of Audit dated 18/9/2026, Explanation of Variances; Yearend bank reconciliation; Fixed Asset Register. Note: A history of 7 years of accounts is present. (Examined 11/10/26.)	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

My intention is to conduct more detailed audit testing in the New Year and complete the audit in April 2027 with your co-operation.

Best Wishes

Sue Hackett

S D Hackett