

**INTERNAL AUDIT REPORT**

**TO**

**CHESWICK GREEN  
PARISH COUNCIL**

**FOR THE FINANCIAL YEAR**

**2025 - 2026**

**Prepared by: Bill Robinson**

**Issued May 2026**

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### **Statement of Responsibility**

The audit work I have undertaken was carried out based upon the Internal Audit Scope agreed with Cheswick Green Parish Council

This report has been prepared solely for Cheswick Green Parish Council's use and should not be quoted in whole or in part. No responsibility to any third party is accepted as the report has not been prepared, nor is intended, for any other purpose.

The matters raised in this report are only those which came to my attention during the course of the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The Parish Council should assess recommendations for improvements for their full impact on the Parish Council's budget, financial regulations, standing orders, risk assessments, and any other activities before they are implemented.

The responsibility for a sound system of internal control rests with the Parish Council and therefore audit work performed by the Internal Auditor should not be relied upon to identify all circumstances of fraud or irregularity should there be any, although these internal audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance. Effective implementation of Internal Audit recommendations by the Internal Auditor to the Parish Council is important for the maintenance of a reliable internal control system.





W.J.Robinson. BA(Hons) MA

74 George Street  
Stockton  
Southam  
Warwickshire  
CV47 8JT  
Tel: 01926 814094  
Mobile: 07732 638336  
e-mail: [wj.robinson@tiscali.co.uk](mailto:wj.robinson@tiscali.co.uk)

## Cheswick Green Parish Council Internal Audit

This Internal Audit was undertaken at Cheswick Green Parish Council office with the Clerk/RFO on Wednesday 6<sup>th</sup> May 2026.

### Accurate book keeping

- Income and expenditure entries to the cashbook were checked and found to be up to date and correct.
- All payments and receipts were found to be correct and supported by documentation
- All payments were supported by the proper authorisation from the Parish Council
- All receipts for Cheswick Green parish Council accounts, were banked in a timely manner
- Bank reconciliation – this was checked and found to be correct on a quarterly basis.
- In addition an audit trail of the following cheques was carried out

For year 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 across all accounts

Date	Payment type	Minute Ref.	Payee	Amount
Apr.25	BACS	242	WALC	£1,124.60
Apr.25	BACS	242	SMBC	£830.30
May25	BACS	18	Countrywide	£918.72
May25	BACS	18	W.Robinson	£224.00
Jun.25	BACS	43	KSV	£1,618.94
Jun.25	BACS	43	SMBC	£386.00
Jul.25	BACS	61	Countrywide	£918.72
Jul.25	BACS	61	Countrywide	£390.96
Sep.25	BACS	82	Acorn Workshop	£2,724.00
Sep.25	BACS	82	Comm. Heartbeat	£2,335.00
Sep.25	BACS	82	DM Payroll	£120.00
Sep.25	BACS	82	Countrywide	£180.00

Oct.25	BACS	102(120)(CS)	HMRC	£499.72
Oct.25	BACS	102	Countrywide	£918.72
<b>Date</b>	<b>Payment type</b>	<b>Minute Ref.</b>	<b>Payee</b>	<b>Amount</b>
Nov.25	BACS	125	Kompan	£4,445.13
Nov.25	BACS	125	Zurich	£1,284.56
Dec.25	BACS	147	S.Coles	£345.37
Dec.25	BACS	147	NMK	£816.81
Jan.26	BACS	168	RoSPA	£206.40
Jan.26	BACS	168	NMK	£300.00
Feb.26	BACS	192	Countrywide	£540.00
Feb.26	BACS	192	AED	£899.99
Feb.26	BACS	192	Bailey St.Furniture	£5,999.40
Mar.26	BACS	215	SLCC	£200.00
Mar.26	BACS	215	Pitchcare	£1,341.00
Mar.26	BACS	215	Countrywide	£918.72

BACS = All electronic means of payment.

### **Year End Accounts**

The year end accounts for the financial year 2025 -2026 were checked and were found to be arithmetically correct and in agreement with the financial records shown by the Clerk. These accounts were properly reconciled to the bank statements.

The annual return for the financial year 2025 – 2026 was completed by the Clerk, and Internal Audit Report of the AGAR 2025-26 to be sent to the External Auditor was signed by the internal auditor.

### **AGAR**

It was noted in minute 16 that the Annual Governance Statement for the financial year 2024-25 was approved.

It was noted in minute 17 that the Annual Accounting Statement for the financial year 2024-25 was approved.

### **Receipts and payments spreadsheet**

This was checked and found to be correct.

It was noted that spreadsheets were checked against each other by the Clerk for accuracy.

All payments were found to be matched to the individual invoice and minute reference.

All payments audit trails were satisfactory.

It was noted that all monthly bank reconciliations were prepared and presented to the Parish Council for review, this is good practice

Noted that a card reader for payments to the Parish Council is now in place.

It was noted that all receipts are held separately with bank statements attached.

It is noted that the majority of the Parish Council invoices are paid via electronic banking in all forms (Electronic banking, Standing Orders and Direct Debits). It is also noted that this arrangement makes payments easier, however the Parish Council must be aware that these transactions must be secure, and in a form that is easily understood and open to scrutiny

### **Electronic payments**

It was noted that all electronic transactions can be seen online by Cllrs. (with only the Clerk able to change details on the account), and hard copies printed as necessary.

It was noted that the Clerk is the submitting officer to Unity Trust Bank with two named authorisation members before funds are transferred from the Parish Council accounts– this appears to be a suitably robust financial risk check and the Council is to be commended.

The internal auditor has seen the internet banking process as utilised by Cheswick Green Parish Council and noted that the security in place appears to be robust.

Bank balances and statements can be seen as they are listed

It was noted that previous payments can be seen and listed, any transaction can be checked, with Standing Orders and Direct Debits viewed.

It was noted that two authorising members from all Cllrs being signatories are required before any payments can be made

It was noted that this seems to be a good system set up by Unity Trust Bank, which also seems to be relatively easy to use when familiar with the system. It is also noted that the Clerk likes this system and the Parish Council is to be commended.

It was noted that all annual Direct Debits with BT and ICO are given by the Clerk to the Parish Council for approval – good practice to review all regular outgoings.

### **Budget Controls and Precept**

It was noted in minute 104.1 that the Clerk sent details of all expenditure from Apr, 25 to Sep 25 to Cllrs for information.

It was noted in minute 104.2 that a Cllr. and the Clerk will arrange for a draft budget and precept for the financial year 2026-27 to be sent to all Cllrs. for consideration

It was noted in minute 126.1 that after discussions of the draft budget previously sent as noted in minute 104.2, the budget and precept for the financial year 2026-27 was approved.

It was noted in minute 170 and 171 that after discussions of the draft budget previously noted in minute 126.1, the precept figure for the financial year 2026-27 was approved, and the Clerk instructed to make this demand of SMBC.

It was noted that a quarterly budget comparison (budget against expenditure) is produced by the Clerk/ RFO for Cheswick Green Parish Council – this is good practice.

### **Income Control**

It was noted that all receipts were banked promptly, and the paying in book satisfactorily checked against the spreadsheet.

It was noted that all payroll deductions as indicated by D.M.Payroll were properly applied – good practice.

It was noted that VAT is reclaimed from HMRC on a regular basis – this is good practice given the level of VAT payments.

It was noted in minute 19 that a Cllr. was appointed to verify and sign the monthly bank reconciliation provided by the Clerk/RFO.

It was noted in minute 20 that all Council members will be bank signatories for the Unity Trust bank accounts, and that this system for signatory control will continue – good practice.

It was noted in minute 21 that the Direct Debits will continue throughout the financial year.

It was noted in minute 63 that a quarterly comparison (Budget/Actual spend) was provided e by the Clerk/RFO – good practice.

### **Internal Control**

It was noted in minute 242.1 that funds were formally transferred from a Unity Trust current account to a Unity Trust savings account – good practice to formally record all transfers

It was noted in minute 244 that the statement of internal control was approved – good practice.

It was noted that the Clerk still provides monthly bank reconciliations.

### **Petty Cash**

It was noted that the petty cash has been properly dealt with, all invoices presented and a spreadsheet prepared for Councillors monthly.

It was noted that all payments are made with individual receipts and a petty cash spreadsheet listing receipts and payments sent to Cllrs. monthly.

It was noted that all petty cash invoices are held separately.

It was noted that all petty cash expenditure is detailed and put with the finances behind each minute.

It was noted that a separate spreadsheet for petty cash is presented at each meeting.

### **Annual Governance and Accounting Statements**

It was noted in the minute 17 that the Annual Governance Statement of the AGAR 2023-24 were properly approved and signed

It was noted in minute 18 that the Annual Accounting Statement of the AGAR 2023-24 was approved and signed.

It was noted that the Annual Governance and Accounting Statements for the financial year 2024-25 will be approved at the next Parish Council meeting

### **Internal Audit Report**

It was noted in minute 46 that the internal auditors report for the financial year 2023-2024 was reviewed and approved – it is good practice to formally look at the report.

### **Internal Controls**

The document seen lists all controls that the Parish Council deems necessary to safeguard its assets – good document.

### **Risk Register**

The Risk Register document was seen and it clearly identifies all potential risks and the mitigating strategies utilised as at April 2025.

### **Petty Cash**

It was noted that details of petty cash are held on a spreadsheet and updated monthly and recorded within the minutes – this is a good system of petty cash control.

### **Allowances**

It was noted in minute 24 that Cheswick Green Parish Council approved the payment of members allowances (if so claimed) in line with the current rates from SMBC.

### **Financial Regulations**

It was noted in minute 25.2 that the Financial Regulations will be reviewed by the Clerk

### **Standing Orders**

It was noted in minute 25.1 that the Standing Orders will be reviewed by the Clerk

### **Reserves Policy**

It was noted in minute 244 that a General Reserves Policy was approved and adopted – it is good practice to regularly look at the general reserves to determine if they still meet the parish Council requirements.

### **Policies**

It was noted in minute 194.5 that the following Cheswick Green Parish Council policies were reviewed and approved.

Social Media Policy

### **Asset Register**

It was noted in minute 244 that the Cheswick Green Parish Council asset register was reviewed and approved and noted that the total value of assets reflects box 9 of the annual return.

### **Agenda**

It was noted that all meeting agendas were properly made and signed by the Clerk.

It was noted on some agendas there was a standing item Exclusion of Public and Press from the meeting, the Parish Council must be aware that if there are members of the public or press in attendance, this item can only be utilised by a resolution at the time of the exclusion.

### **Minutes of the Parish Council meetings**

All minutes were checked, and found to be satisfactory and properly signed, with no evidence of any unusual activity.

It was noted in the Annual Parish Council meeting of 8<sup>th</sup> May 2025 that the first item on the agenda was properly made as Election of Chair.

It was noted in minute 55 that Cheswick Green Parish Council excluded the public and press from part of the meeting, whilst it is lawful so to do for confidential item, the Council must be aware that it can only be done so by resolution – see Public Bodies (Admissions to Meeting) Act 1960 and LGA 1972 ss100 and 102

### **Insurance**

It was noted in minute 22 that the Cheswick Green Parish Council insurance contract with Zurich is still on a multi year basis until Nov. 2025.

It was noted in minute 105 that Cheswick Green Parish Council discussed its insurance requirements. It was noted in minute n127.1 that a 3 year insurance agreement had been agreed – good practice to enter into multi year agreements to get the benefit of lower premiums.

### **Payroll**

It was seen that all employment and tax records and pension liabilities were dealt with by an external contractor (D.M.Payroll Services), and this appears to be a good system of ensuring that all relevant liabilities on the Parish Council are met.

It was noted that all PAYE, pension, and payroll taxes are discussed in confidential session at each meeting.

### **Contracts**

It was noted that a grounds maintenance contractor has been chosen for maintenance work until 2025

### **Code of Conduct**

It was noted that Cheswick Green Parish Council has formally adopted the Code of Conduct.

### **Risk assessment and Register**

It was noted in April 2025 that the Cheswick Green Parish Council internal controls risk assessments were reviewed and approved. This is a good risk register document.

It was noted in minute 45 that the Council discussed monthly site audits of all Council land.

It was noted in minute 27.1 that an individual Cllr.will undertake a regular check of the defibrillator.

It was noted in minute 244 that a Risk Assessment document was approved

It was noted that a 2025 RoSPA inspection of play areas and equipment was undertaken and noted.

It was further noted in minute 244 that a monthly site audit for all Parish Council public spaces and play areas are made and a record of these inspections held by the Parish Clerk/RFO – good practice.

**General Power of Competence**

It was noted that Cheswick Green Parish Council still meets the criteria for obtaining the General Power of Competence, this means that Sec.137 payments are no longer required.

**GDPR**

It was noted that the Parish Council website is in accordance with GDPR compliance – the Council is to be commended

**Dispensations**

It was noted in minute 6 that the Clerk has been properly delegated the authority to determine dispensation requests, - this is good practice.

**Parish Council Website**

It was noted that the Parish Council website meets all requirements and is easy to use.

**Conclusion**

Whilst undertaking the Internal Audit, it became apparent that the Clerk is carrying out her responsibilities in an exemplary fashion to the standard required by Local Government Finance Regulations.

Where I have commented on future actions, these are not criticisms, rather only for Cheswick Green Parish Council to consider.

It will be noted that in the Internal Audit Report of the AGAR 2025/26 the internal auditor marked item O as Not Applicable. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Cheswick Green Parish Council it means that the Parish Council is not a Trustee nor holds trust funds.

It will be noted that in the Internal Audit Report of the AGAR 2025/26 the internal auditor marked item K as Not Covered. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Cheswick Green Parish Council it means that item K is not applicable.

This concludes the Internal Audit.

Signed.....  .....Dated... 20<sup>th</sup> May 2026