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9.c Internal Auditor Report 2025/2026 Actions

Dear Council

The Internal Audit Report for the 2025/2026 financial year identified:

- Two recommendations.
- One suggestion.
- One matter raised by the External Auditor relating to the 2024/2025 financial year.

Details of these items are set out below.

Internal Audit Recommendations:

Adoption of Statement of Internal Control

The Internal Auditor has noted that there was no Statement of Internal Control in place in 2025/2026.

This will be completed going forward for 2026/2027 and before the end of the financial year.

Adoption of the NALC model IT Policy

The Internal Auditor has noted that there was no IT Policy in place in 2025/2026.

This policy will be completed in line with Assertion 10 and the PC's new website before the end of the financial year 2026/2027.

Internal Audit Suggestion:

The Internal Auditor has noted that the Accessibility Statement needs updating.

This suggestion will be completed when the PC's new website is launched in line with Assertion 10 before the end of the financial year 2026/2027.

External Auditor Matter:

Fixed Asset Register – AGAR Box 9

The matter raised by the External Auditor relates to the Fixed Asset Register (AGAR Box 9) and that the AGAR was not accurately completed before submission for review.

The Proper Officer has confirmed with PKF Littlejohn that the AGAR Box 9 figure needs to be restated for the 2025/2026 when completing the AGAR.

Recommendations of the Proper Officer:

To ensure the Statement of Internal Control, IT Policy and other matters relating to Assertion 10 are all in place by 31/3/2027 – the end of the 2026/2027 financial year.

Kind regards

Jill Davis

Jill Davis
Proper Officer to Cross Roads Parish Council