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5th May 2026

Dear Marldon Parish Councillors

Marldon Parish Council Internal Audit 2025-2026

Thank you for asking me to carry out your Internal Audit. All Councils are required to implement an annual independent Internal Audit examination of its Accounts and accounting processes. The aim of the Internal Audit is to conclude as to whether a Councils systems of financial and other internal controls are adequate and effective. Testing has been carried out using a sampling system as deemed appropriate for the size of the Council.

During the audit the following items were reviewed I have included some recommendation to be made –

Councils' policies and procedures – these were viewed online and approved.

- Bank statements from April start of year until 31st March end of year were viewed along with the Bank Reconciliation.
- S137 payments – I would recommend that the council research powers available to Parish Councils and use those powers to make payments. During your budget setting process some allowance may be adjusted to include these payment rather than using S137 as this is the power of last resort.
- Minutes and agendas are present online.
- Internal Auditor approved, appointed and copies of AGARS's displayed in the public arena.
- Asset Register is up to date.
- Evidence of VAT claims were produced.
- Precept – amount have been applied for and received for this financial year.
- Information regarding Councillors and Clerk is available for the public on the website.
- ASSERTION10 – I have advised the clerk that a data handover procedure is now necessary and I have attached a draft template which could be amended for your use. The other elements for Assertion 10 have been addressed.

Other matters have been reviewed as part of the internal audit process, and I am pleased to advise that in my opinion Marldon Parish Council have the necessary accounting and internal control procedures in place for an effective council.

I have signed off the Internal Audit Report in readiness for the Annual Return to be sent to PKF Littlejohn.

Please find attached my invoice and thank you again for appointing me this year.

Yours sincerely

Carol Retallick CILCA