

COPYTHORNE PARISH COUNCIL MEETING – TUESDAY MAY 12TH 2026

ITEM 11a. To receive and approve the Final Internal Audit Report for Period April 1st 2025 to March 31st 2026

On April 28th 2026, Tim Light - the Parish Council's internal auditor – undertook the Final Internal Audit for the 2025/26 Financial Year.

I am pleased to report that as you will see from his Audit Report attached there are no items of concern.

Under the next three agenda Items (11b, 11c & 11d) I will bring forward the AGAR for approval.

In the meantime, I would ask you to receive and approve Tim's report appended below.

David Rigby
Clerk/RFO, Copythorne Parish Council
May 1st 2026



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Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

28 April 2026

The Parish Clerk

Copythorne Parish Council

9 The Cleeves,

Totton,

Southampton,

SO40 8WL

David

**Final Internal Audit Review:
Copythorne Parish Council – covering January 2026 to March 2026 and Year End
procedures**

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2025-2026 Annual Governance and Accountability Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2025
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2025-2026 to check that the Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

It was agreed with the Parish Clerk that the final internal audit review would be carried out on Tuesday 28 April 2026. The Clerk provided back-up information in advance of the visit for the period January 2026 to March 2026 to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulations 2015 and the ICO Publication Scheme from the Council's website.

As we have carried out an interim internal audit visit in 2025-2026, we are also using some information already recorded from that visit to complete the internal control objectives on the (AGAR) Annual Internal Audit Report.

Where this is necessary, we will complete the AGAR Annual Internal Audit Report on evidence already seen from the previous visit. This is acceptable practice for the External Auditor.

We discussed in more detail with the Parish Clerk the requirements of the new Assertion 10 to be added to the Annual Governance and Accountability Return 2025-2026 on IT and Data compliance.

We are pleased to report that:

- *staff and Councillors now have the correct email extension of.gov.uk.*
- *an IT Policy has been produced and approved by the Parish Council in March 2026*
- *An accessibility statement is uploaded on the Parish Council and the website requirements to comply with the rules to meet the new WCAG 2.2 AA standard for website accessibility is in place.*
- *An ICO Publication Scheme template for Parish Councils has been uploaded to the Parish Council website.*

We discussed the need to ensure regular staff and Councillor training on Data Protection and that this should be recorded in the Minutes of the Parish Council.

A data audit should become a regular routine to ensure that the principles of keeping relevant and up to date data is reviewed on a regular basis.

All these requirements will become mandatory from the 01 April 2026.

As part of this final Internal Audit review, we checked:

Bank Reconciliations

- the Bank Reconciliation at 31 March 2026 was performed, and no errors were noted.

Income, Expenditure and VAT reimbursement claim

- all income and expenditure items as at 31 March 2026 were confirmed, and details are accurate to the records held by Council.

Parish Council Minutes

- Minutes of the Council were checked for approvals and decisions made and approval of payments was checked for the period January 2026 to March 2026.

Risk Assessment 2025-2026

- the risks of the Parish Council were reviewed and approved on the 13 January 2026 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2025) is met.

Asset Register

- The Asset Register was reviewed and approved by the Parish Council on the 10 March 2026.

End of Year Procedures

- A full check was carried out on the End of Year documentation provided by the Responsible Financial Officer to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2024-2025 and 2025-2026 shown on Section 2 of the AGAR as required by the External Auditor.
- The Council have displayed evidence of the posting date for the Exercise of Public Rights in 2025, so we are able to answer “Yes” to Objective M on the Internal Audit Report (AGAR) for 2025-2026.
- The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

Audit Opinion

The various records and procedures now in place for the Parish Council provide an appropriate standard of control.

This letter report should be noted and circulated for the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should also be Minuted by the Parish Council.

Finally

As this is my last internal audit review for the Parish Council before handing over to a new Internal Auditor for 2026-2027, I should like to take the opportunity to thank you for your help and support in the time that I have provided the Internal Audit Service to the Parish Council.

I wish the Parish Council well for the future.

Yours sincerely,
Tim Light FMAAT, AATQB
Internal Auditor.