Annual Internal Audit Report 2025/26

THROWLEIGH PARISH COUNCIL

www.throwleigh.org

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓ NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
	Yes	**No**	**Not applicable**
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken	Name of person who carried out the internal audit
1 – 5/6/26	K J. SNOOKS

Signature of person who carried out the internal audit: [signature] Snooks.　　Date: 05/06/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

Section 2 – Accounting Statements 2025/26 for

THROWLEIGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	2375	2668	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	5250	6250	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	32	557	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	4146	4329	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	843	1660	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	2668	3486	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*

8. Total value of cash and short term investments	2668	3486	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	5071	5072	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?		✓	*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Certificate of Exemption – AGAR 2025/26 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2026 and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

THROWLEIGH PARISH COUNCIL

certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2025/26: 6807

Total annual gross expenditure for the authority 2025/26: 5989

There are certain circumstances in which an authority will be **unable to certify itself as exempt,** so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor **has not:**
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2026.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer: SIGNATURE REQUIRED
Date: DD/MM/YYYY

Signed by Chair: SIGNATURE REQUIRED
Date: DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date: DD/MM/YYYY

as recorded in minute reference: MINUTE REFERENCE

Generic email address of Authority: throwleighclerk@outlook.com

Telephone number: 07703050496

*Published web address: www.throwleigh.org

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026 Reminder letters for late submission will incur a charge of £40 + VAT.

Parish = THROWLEIGH
District= WEST DEVON
Year = 2025/26

	Last Year	This Year	Adjusts Agreed	Var	Var%	Notes
1.B/Fwd	2375	2668	Agreed	293	12.34%	
2.Precept	5250	6250	Agreed	1000	19.05%	
3.Other Receipts	32	557	Agreed	525	1640.63%	Beating of the Bounds donation £340, VAT £207
4.Staff Costs	4146	4329	Agreed	183	4.41%	
5 Loans	0	0	Agreed	0	#DIV/0!	
6.Other Payments	843	1660	tested	817	96.92%	Addn exp25/6 defibrillator £644, £200 late filing HMRC
7.C/fwd	2668	3486	Agreed	818	30.66%	
8.Cash and Investments	2668	3486	Agreed	818	30.66%	3486.52 **Must agree this year box 8**
9.Fixed Assets	5071	5072	Agreed	1	0.02%	
10.Total Borrowing	0	0	Agreed	0	#DIV/0!	

Parish = THROWLEIGH
District = WEST DEVON
Year end date = 31-Mar 2026

Bank accounts		
Current ac	2702.72	b
Business reserve	294.67	b
Emergency ac	682.09	b
		b
Beating Bounds cash	340.04	
	4019.52	
Lodgements o/s		

Cash Book		
b/fwd	2668.18	+
Receipts	6806.99	+
Payments	5988.65	--
C/fwd	3486.52	=
Agreed if =o	0.00	

0.00 b=agreed to statement

Cheques o/s		
	645	216.40
	647	100.00
	648	216.60
		533.00
balance =		3486.52

Julie Snooks - Internal Auditor

* CHECKLIST USED FOR AUDITS BELOW £25K AND EXEMPT FROM EXTERNAL AUDIT*

Council: THROWLEIGH.
Year 2025/26

Topic		Yes	No	n/a	Actions Required	Notes
Insurance	Schedule reviewed	✓			*	A number of PC assets not insured i.e. defibrillators notice boards x Salt spreader
	Fidelity Guarantee Cover adequate	✓				Pg 25k
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓				
Fixed Assets	Register up to date	✓				
Risk	General and Financial Risk assessed in 2025/26	✓				
Internal Contol	Statement considered in 2025/26	✓				
Payroll	Rate changes in year		✓			
	If so approved in minutes	✓				
	PAYE/NI/Pension comply		✓		*	2 x £100 late filing fines. Need to ensure cheques signed to avoid this cost.
	Rates of pay tested	✓				
Petty Cash	Receipts/approved/ VAT??	✓				
VAT	Claim in year			✓	*	VAT from 22/3/£97-80 no likely lost chq. 635 - invoice not seen. chq 642 £24-59 VAT
	If not when last claimed					
Standing Orders	Reviewed in year of audit	✓				
	If not when last reviewed			✓		
Financial Regulations	Reviewed in year of audit	✓				
	If not when last reviewed			✓		
Bank	Year end bank reconciliation re-performed	✓			*	Missing bank statements - need to ensure whole year produced for audit.
Other receipts tested	Charges reviewed in year of audit			✓		
	Sample traced from receipt to bank and cash book	✓			*	Beating of the Bounds cash should be banked asap.
Other payments tested	Reported to Council	✓				
	VAT correctly recorded	✓				
	Voucher/Invoice supports payment	✓				
Annual Return/AGAR	Figures traced to underlying records	✓				
Internal/External audit	Issues from previous audit addressed	✓	✓		*	O/S VAT
GDPR	Compliance with General Data Protection Regulations	✓			*	Recommend annual review.
FOI /Transparency Code 2014 compliance incl on website	Compliance considered?	✓			*	Some older versions of policies on website.
	Confirm compliance as appropriate	✓				
AGAR & financial records on website	Confirm compliance with External auditors requirements and AGAR	✓				
AGAR - correct approvals	Order correct?			✓		Prior to approval
Public Rights	Demonstrate at summer 2025 correctly provided for exercise of public rights per A & A Regs	✓				
Website/email compliant with Practitioners Guide	Identify parish email and websire usage and confirm in line with P's G - AGAR implications		✓		*	PC were to register with ICO - didn't occur. Website .org, clerk@outlook, cllrs private mail
Audit closure	Separate audit report issued?		✓			

Minute numbering a bit confusing??

Please provide a copy of the AGAR once completed and approved.

J Snooks
5/6/26.