FINAL

Internal audit report 2025/26

Visit 1 of 3

HAYDON WICK PARISH COUNCIL

Date: 3rd December 2025

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Introduction

This report contains a note of the audit recommendations made to Haydon Wick Parish Council following the carrying out of internal audit testing remotely on 21st and 23rd October 2025.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as supplemented by the requirements of later IA sections of the AGAR.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2025/26 (which will be between April and June 2026) will contain the audit opinion.

The following areas were reviewed during this audit visit:

1. Proper book-keeping
2. Risk Management
3. Income (work in progress)
4. Petty Cash (confirmed n/a)
5. Payroll (work in progress – testing nearly complete)
6. Exemption (confirmed not covered)
7. Transparency
8. Public Rights
9. Publication

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	**Significance**
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	0
Low	0
Info	1
TOTAL	1

I would like to thank Georgina Morgan-Denn, Chief Officer/Clerk and RFO; Jodie Smart, Smart Public Finance; and Kendel Pyne, Accounts Assistant for their assistance during this audit

Darkin Miller Chartered Accountants
2025/26 INTERNAL AUDIT OF HAYDON WICK PARISH COUNCIL
FINAL REPORT VISIT 1 OF 3: 3rd DECEMBER 2025

Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/ Medium/ High)	Management Response	Responsible Officer	Due Date
3.1 – Link to incorrect minutes	I reviewed the minute to confirm that there was no unusual financial activity. I found no such activity, but did note that: Council - The link to the minutes of the Annual Council meeting of 13/05/25 brought up the minutes of the Parks & Open Spaces Committee of the same date. This was amended during the audit.	Info	Noted		