Mersham Parish Council
Internal Audit
2025-2026

I am pleased to report to Members of the Parish Council that I completed my internal audit of the Parish Council's records for 2025-2026.

Members should be aware that the audit tests I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of good standard and the Parish Council's approach to the management of risks to be sound. I have, therefore, been able to complete Section 4 of the Annual Return.

I would like to take this opportunity to thank the clerk for her assistance given to me in the conduct of this audit which took place on 22nd April 2026.

Findings this visit:
As part of the inspection, I carried out work including: checking minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cash book.

Cashbook:
The cashbook was up to date and there was a good audit trail to the receipt and payment vouchers.

A financial statement and budgetary control report is presented to members by the Responsible Financial Officer to every meeting and minuted.

Vouchers:
There were vouchers for all the items inspected including payroll and grant items.

Bank reconciliation:
Bank reconciliations have been carried out and there were no unexplained entries.

Risk Management:
Reviewed in meeting held on 19th May 2025 and agreed practice to continue as established.

Minutes:
All minutes inspected had been signed/ initialled in accordance with best practice.

Precept:
The precept was approved at the meeting held on 18th November 2024.

Standing orders and Financial regulations:
Noted at meeting on 19th May 2025.

Asset register:
The Asset Register was last checked and updated on 19th May 2025 and values restated as/ if appropriate.

Member's Register of Interests
The details are available on the Parish Council's website.

Transparency Code:
The Parish Council's Website is regularly updated and complies with the Transparency Code.

Petty Cash:
No petty cash is held therefore it is 'Not covered' in the Internal Audit report.

GDPR:
There is a privacy policy on the Parish Council's website.