Kingscote Parish Council

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT & INTERNAL CONTROLS

September 2026

In Accordance with The Smaller Authorities' Proper Practices Panel

EXPECTED STANDARD	**EVIDENCE OF ACHIEVEMENT**
	INTERNAL AUDIT
Scope of Internal Audit	The scope of the independent audit work is set out in the engagement letter and includes the risk management processes and other internal controls relating to the Council's activities, operating procedures and governance.
Independence	The internal auditor does not have any other role in relation to Kingscote Parish Council.
Competence	The internal auditor holds an appropriate sector qualification and is experienced within the field of local government. They understand proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities.
Engagement	The internal auditor has direct access to the Clerk / RFO and, if necessary, to the chairperson of the council. Once received by the clerk, the audit report is circulated to councillors.
Planning & Oversight	The internal audit report, together with any findings and recommendations, is examined by the full council prior to completion of the AGAR Annual Governance Statement. The appointment of the internal auditor is reviewed annually.
Audit Recommendations	All audit recommendations have been actioned as necessary.
	INTERNAL CONTROLS
Standing Orders & Financial Regulations	Standing Orders and Financial Regulations are in place and are based on NALC model documents. They are regularly reviewed, fit for purpose, and adhered to.
Safeguarding Public Money	The Clerk / RFO presents bi-monthly accounts to each meeting of the full council and approval of the accounts is minuted. Payments are created by the clerk and approved by 2 councillors using secure online banking facilities.
Employment	The clerk is an employee of the council. The council is registered with HMRC, The Pension Regulator and the ICO. The council holds appropriate levels of employer's liability insurance and the level of this is regularly reviewed.
VAT	The council is not required to register for VAT. VAT is reclaimed annually through the VAT 126 process.
Internal Controls	Prior to each full meeting of the council, a nominated councillor carries out a full review of control systems, supported by a detailed check of the cashbook,

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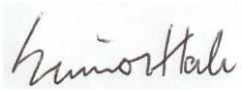
	all transactions, bank statements, invoices and a bank reconciliation to confirm the effectiveness of systems. Details are given at the next council meeting and all internal controls documentation including, bank statements, copy of the cashbook, bank reconciliation, and receipts and payments are circulated to all councillors ahead of the meeting.
Changes in Legislation	The clerk / RFO and councillors have access to the latest edition of the SAPPP Guide and receive legal updates from NALC and GAPTC. The clerk stays appraised of all relevant sector updates.
New procedures	All new financial procedures undergo a risk assessment and any necessary amendments are made to the Financial Regulations and Risk Assessment

I confirm that Kingscote Parish Council has been the subject of an effective internal audit and operates within effective internal control processes.

Signed,



2nd September 2026

Simon Hale - RFO