LIGHTATOUCH
7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

13 May 2026

Parish Clerk
Lockeley Parish Council

Dear Kevin

Internal Audit Review:
Lockerley Parish Council – covering April 2025 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:

- 'Accountability and Governance for Smaller Authorities – 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 greed with the Parish Clerk that the final internal audit review would be carried out remotely.

The Parish Clerk has also provided back-up information for the period April 2025 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 Regulation 2015 and the ICO Publication Scheme from the Council's website.

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

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

Income and Expenditure and VAT reimbursements
• all income and expenditure items as at 31 March 2026 were confirmed, and details are accurate to the records held by Council.

Payroll Information
•We checked to ensure that any deductions of PAYE, were correctly deducted from salary and that appropriate payments are made to HMRC.

Risk Assessment 2025-2026
• the risks of the Parish Council 2025-2026 were reviewed and approved at the July 2025 Parish Council meeting to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2025) is met.

Insurance

• the Insurance Cover for the Parish Council is with Hiscox. The current level of insurance is sufficient for the size of the Parish Council in 2025-2026.

Asset Register
• we have confirmed that the Parish Council have reviewed the Asset Register during 2025-2026.

Parish Council Minutes
•we checked the details of Parish Council Minutes on the Council website from April 2025 to March 2026 to record points of note for any financial approval or decision that affected the budget of the Parish Council and to ensure that details were correctly shown in the Financial Ledger.

IT and Data Compliance
•We are pleased to report that Assertion 10 of the Governance Statement 2025-2026 is met as:

- ***Staff and Councillors are using the correct email extension of.gov.uk.***
- ***An IT Policy has been produced and is displayed on the Parish Council website.***
- ***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.***

The Parish Council should note the need for regular staff and Councillor training on Data Protection which should be recorded in the Minutes of the Parish Council.

A data audit is required during 2026-2027 and it is recommended that this 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 are now mandatory from the 01 April 2026.

General Data Protection Regulation 2016 (GDPR)

•The Council display a Data Protection Policy which includes a Privacy Policy and is uploaded on to the Website to comply with the requirements of GDPR.

End of Year Procedures 2025-2026

A full check was carried out on the End of Year documentation provided by the Clerk 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 2025-2026 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations 2015 during 2025.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.
(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).

Action Required

This letter report should be 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 I retire may I 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

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