ANNUAL INTERNAL AUDIT REPORT

OLD LAUND BOOTH PARISH COUNCIL

In carrying out the internal audit for the year ended 31March 2026 I have been unable to determine whether the objectives of internal control have been achieved.

During the 2025/26 financial year almost the entire Parish Council and the Clerk to the Council resigned. The new Clerk to the Council has attempted to compile annual financial statements but I understand she has been unable to obtain information regarding questions arising from bank and other transactions that took place before her appointment. A review of copy cheques showed that most the payments in the earlier period were in fact made out to the previous Clerk and not to the persons or organisation recorded as providing the goods and services. I have been unable to satisfy myself that the documentation provided by the previous Clerk supports the payments made or that the payments were ultimately forwarded to noted recipients. Consequently, I am unable to ascertain that the classification of income and expenditure is correct and represents valid expenditure by the Parish Council in pursuance of it's duties and responsibilities. I have seen no evidence of any budgetary process, regular review or approval of accounts or any register of assets before the appointment of the new Clerk.

Since the appointment of a new Clerk to the Parish Council there appear have been significant improvements in internal financial control, record keeping and review and approval of expenditure.

Graham Fitton

15 June 2026.