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## **Internal Audit Certificate & Report For All Stretton, Smethcott and Woolstaston Parish Council**

I certify that I have completed the Internal Audit for the year ended 31<sup>st</sup> March 2026 according to the books and records presented to me and in accordance with the Audit Commission Requirements.

My audit included comprehensive examination of the Councils records, undertaking all tests as prescribed in The Internal Audit Report Section of the Annual Governance and Accountability Return. Sufficient to give reasonable assurance that the Councils affairs are properly conducted and are free from material mis-statement.

**a. Appropriate Accounting Records have been properly throughout the financial year.**

Appropriate records have been kept throughout the year a simple cash book is maintained is up to date and balanced at the end of the financial year and the reconciliation is agreed by Council its meetings and signed by the clerk and a member of the Council.

**b. This Authority complied with its financial regulations , payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.**

I have checked a random sample of the Income received and invoices paid together with a sample of the transactions and found them to be satisfactory The Standing Orders adopted are the NALC Model Standing Orders 2024/2025

**c. This Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of the arrangements to manage these.**

The Council has a detailed general and financial risk assessments and these were last reviewed in December 2025.

**d. The Precept requirement resulted from an adequate budgetary process, progress against the budget monitored and reserves were appropriate.**

This was done at a meeting in January and agreed by all the members at that meeting.

**e. Expected Income was fully received , properly recorded and VAT was appropriately accounted for.**

All income has been properly recorded and promptly banked where applicable. The council does not deal in cash items. VAT has been properly accounted for and a claim for the VAT refund will be submitted.

**f. The Council does not operate a petty cash system**

**g. Salaries to employees in accordance with this authority's approvals and PAYE and NI requirements were properly applied.**

These have been kept in accordance with regulations.

**h. Assets and Investment Registers were complete and accurately and properly maintained.**

The Council has an assets register which is complete and properly maintained and last agreed in March 2026.

**i. Periodic and year-end account reconciliations were properly carried out.** Bi-Monthly reconciliations were carried out.

**j. Accounting statements prepared during the year were prepared on the correct accounting basis (receipt and payments/income and expenditure, agreed with the cash book, were supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.** See item b above.

**k. This authority declared itself exempt from a limited assurance review in 2024/2025. It met the criteria and correctly declared itself exempt.** See page 3 of Annual Governance and Accountability Return 2025/2026 Form 2

**l. The authority published the required information on a website up to date at the time of the internal audit in accordance with the relevant information.**

**m. In the year covered by this AGAR, the authority correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.**

These were evidenced by a notice on the website.

**n. This authority has complied with the publication requirements for 2024/2025 AGAR,** This has been done

**o. The authority has complied with laws, regulations and proper practices relating to digital and data compliance.** This has been done the council had .gov.uk emails. The authority has an IT Policy which is in draft form and will be adopted at the next council meeting.

**p. Trust funds (including charitable trusts.) The Council has met its responsibilities as a trustee.** The Council has no Trust Funds.

*Lorna Pardoe*

20<sup>th</sup> April 2026