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22nd May 2026

For the Attention of the Chairman and Councillors

Hollinswood & Randlay PC Internal Audit Report 2025/26

Background

This report sets out the work undertaken in relation to the 2025-26 financial year, during my review, which took place by 21st/22nd of May 2026. I have undertaken this review for the year remotely: I wish to thank the Clerk in assisting the process, providing all necessary additional documentation to facilitate completion of my review for the year and sign off the Internal Audit Certificate in the year's AGAR. I have, obviously in the circumstances, reduced the volume of transactions examined, whilst still ensuring governance and financial controls remain effective.

Internal Audit Approach

In undertaking my review for the year, I have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/AGAR. I have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in several key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended. My programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate my completion of the 'Annual Internal Audit Report' in the Council's AGAR, which requires independent assurance over several internal control objectives. These include-

- Maintenance of Accounting Records & Bank Reconciliations
- Review of Corporate Governance
- Review of Payments
- Assessment and Management of Risk
- Budgetary Control & Reserves
- Review of Income
- Review of Staff Salaries
- Fixed Asset Register
- Annual Governance and Accountability Return (AGAR)

Overall Conclusion

I have concluded that, based on the programme of work I have undertaken, the Council has maintained adequate and effective internal control arrangements during the year. I have completed and signed the 'Annual Internal Audit Report' in the year's Annual Governance and Accountability Return, having concluded that in all the appropriate areas the control objectives set out in that report were being achieved throughout the financial year, to a standard, adequate to meet the needs of the Council.

No issues have arisen in this review area and, based on work undertaken during the year, I have duly signed off the Internal Audit Report of the AGAR, assigning positive assurances in all the relevant areas.

Yours sincerely

E G Davies

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