

STRETTON PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2026

I have carried out an Internal Audit of the Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils. My Internal Audit and this Report are undertaken in order to assist the Parish Council in completing the Annual Governance and Accountability Return for 2025/26 and it is not a replacement for the External Audit. This work has been carried out on a sample basis to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances. Advice can then be given to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations. My audit has covered the work carried out by the Parish Clerk ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper, timely and correct manner.

Annual Governance and Accountability Return

Annual Internal Audit Report

The "Not Covered" response to part F in relation to Petty Cash is because the Parish Council does not use Petty Cash.

I have indicated "Not Covered" to part K as this does not apply to this Parish Council.

Continued.

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I recommend that when receiving the Bank Reconciliation in Council transparency will be improved by recording the actual reconciled balance figure in the Minutes.

I also recommend that quotes are recorded formally in the Minutes when acceptance decisions are made.

I have completed my work and inspection of the Parish Council records and I conclude that the system of internal control in place for Stretton Parish Council during 2025/26 was functioning in a satisfactory manner.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
Derbyshire
S42 5ED

28th April 2026