

To: The Members of Lopen Parish Council 2025/26 Annual Internal Audit

I carried out the Lopen Parish Council Internal Audit via Teams on Thursday 30th April with Kim Larsson, Clerk & RFO, to assess compliance with statutory requirements, evaluate governance and financial controls, and confirm the PC are operating in accordance with proper practices.

As Kim commenced her post in Aug '25, this was not a full-year period for her, but records demonstrate steady progress and good administrative control. Bank statements, payments, and receipts are routinely approved, and the AGAR documents were approved at full council, and documentation correctly published on the council website.

In advance of the meeting, Kim provided me with the Section 2 Accounting Statements, the year-end bank reconciliation, asset register and excel cashbook. Kim also provided appropriate answers during the meeting to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR).

The council banks with Unity Trust, a specialist provider for local councils, and has recently transitioned away from Scribe back to Excel. Minutes are good, with clear agendas and well-worded confidential items, including the Clerk's appointment, and it was good to read a comprehensive insurance review was published, demonstrating strong transparency.

The Financial Management & Risk Assessment was not reviewed within the required 12-month period and must therefore be marked 'No' on the AIAR control objective C.

It was good to read that Assertion 10 was clearly addressed in the May Annual Parish Council minutes and the council agreed in Nov '25 to move to a .gov.uk website and compliant email addresses. In Jan '26 the council resolved to proceed with "My Parish Council" for the new site, however, building the site in-house meant it was not live by the 31 March '26 year end so will not comply with control objective O on the AIAR. This will be common for many small councils, but at least Lopen are on track for compliance next year with a Publication Scheme and IT Policy already having been adopted during the year.

The 2026/27 budget was considered in detail, and precept deliberations were well presented, including the rationale for the 28% increase. Just an observation I had was that meetings appear lengthy, and also that for its size, council may wish to consider bi-monthly meetings.

The Clerk's CiLCA achievement is noted and commended and it was good to see a new councillor has undertaken Councillor Essentials training.

The Financial Regulations and Standing Orders were reviewed during the year but require an adoption date to be added and the Asset Register on the website is dated June '23 although we know it has been updated; it just needs reflecting on your website.

The current website (www.lopenvillage.org) displays only a sparse four policies, but given the imminent launch of the new .gov.uk site, it is reasonable not to update the outgoing version.

In conclusion, Lopen Parish Council demonstrates adequate governance, clear minute-taking, and a positive approach to transparency and training. A small number of compliance points require attention, notably the overdue Financial Management & Risk Assessment review and policy adoption dates, but subject to these matters, the council is operating well.

Joanna Simonds, PiALC, CiLCA, PSLCC - Internal Auditor to the Council
9th May 2026

This Internal audit was carried out in association with best practices from NALC and the Governance and Accountability for Smaller Authorities in England - Practitioners' Guide 2025

The figures submitted in the Accounting Statements 2025/26 are:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	24,648	23,731
2. Precept or Rates and Levies	9,568	10,435
3. Total other receipts	485	301
4. Staff costs	5,077	6,077
5. Loan interest/capital repayments	0	0
6. All other payments	5,892	7,330
7. Balances carried forward	23,731	21,060
8. Total value of cash and short-term investments	23,731	21,060
9. Total fixed assets plus long-term investments and assets	7,073	9,541
10. Total borrowings	0	0