Parish and Town Auditing Services
Tel: 07772 657446
Email: audit@patas.co.uk

Clare Smith, CiLCA
Clerk and RFO
Toller Porcorum Parish Council

24th April 2026

Dear Clare,

**INTERNAL AUDIT 2026**

Parish & Town Auditing Services have been appointed to undertake the internal audits at Toller Porcorum Parish Council. The annual internal audit for 2025/26 financial year was completed on 24th April 2026.

I can confirm that I am independent of the Parish Council.

As stated in the Letter of Engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete the internal audit section of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These controls are included in the following report.

The Audit has identified a number of recommendations to help update and improve the Council's current procedures. The audit has found no areas of concern and the Council's procedures and controls are generally working well.

Thank you for all the information you have provided to enable the audit to be undertaken.

Yours sincerely,

Paul Russell, Internal Auditor

**INTERNAL AUDIT**
Outlined below is an overview of the 10 Assertions within the Practitioners Guide 2025. Each of these are dealt with under the relevant Governance sections contained in Section 1 of the AGAR:

AGS Assertion 1 — Financial management and preparation of accounts
- Accounting Records and supporting documents:
- Bank reconciliation:
- Budget setting:
- Investments:
- Reserves:
- General Reserves:
- Earmarked and other reserves:

AGS Assertion 2 — Internal control
- Standing Orders and Financial Regulations:
- Safe and efficient arrangements to safeguard public money:
- Employment:
- VAT
- Fixed assets and equipment:
- Loans and long-term liabilities:

AGS Assertion 3 — Compliance with laws, regulations and proper practices
- Acting with its powers:

AGS Assertion 4 — Exercise of public rights

AGS Assertion 5 — Risk management

AGS Assertion 6 — Internal audit

AGS Assertion 7 — Reports from auditors

AGS Assertion 8 — Significant events

AGS Assertion 9 — Trust funds (local councils only)

AGS Assertion 10 — Digital and data compliance

The following headings are based on Section 1 – Annual Governance Statement.

**A. Appropriate accounting records have been properly kept throughout the financial year.**

The Parish Clerk has been appointed as the RFO (LGA1972 s151).

The roll over figure is £13,193 (Box 7).

The Council maintains its accounts using the Scribe accounting software. A sample of the financial transactions between 1st April and 31st March 2026 has been undertaken. The following checks were carried out:

- A review of the cashbook against the bank statements and invoices paid;
- A sample of Payments have been checked against the bank statements to verify accuracy;
- Expenditure incurred is appropriate.

There is a proper process in place to ensure that financial information is correctly recorded and reported to Council as part of its governance procedures.

All invoices are reviewed by the Clerk/RFO. Clerk has delegated authority to pay invoices with some being presented to Council for approval. A list of payments is provided to Full Council as part of the agenda and uploaded onto the website. Approvals are minuted in the Council minutes. Payment is via online banking and authorised by a Councillor. The Clerk uploads the invoices in the banking app. Finance papers are all uploaded onto the Council website

The Council has a Risk Assessment in place which was updated on 14th May 2025. (www.tollerporcorumparish.org/shared/attachments.asp?f=b93da73f-2cf8-4211-a65f-5b452cca5d73%2Epdf&o=TPPC-Risk-Register-140525%2Epdf)

The Clerk/RFO is responsible for all financial transactions which are ratified or authorised by Full Council for payment.

The year end bank reconciliation has been completed. This was referenced back to the bank statements. The final balance held by the Council amounts to £15,233.13 as at 31st March 2026

**The Council has met this control objective.**

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

Tenders and Contracts are governed by Financial Regulations. All contracts being tendered should be published on the Parish Council's website as well as the Find a Tender portal where required.

Council has two contracts in place:

- Countrywide Grounds Maintenance Ltd: £1,400 +VAT per annum (Grass cutting at Recreation Ground from 1 October 2025 – 30 September 2028)

- Ken Hussey, Independent Play Consultant: £110 per annum (Play equipment inspection at Recreation Ground)

Standing Orders have been updated and are based on the latest NALC template. **Recommend that SO18.a.v be amended to reflect FR5.7 (£30,000 inc VAT)**

Financial Regulations have been updated and are based on the latest NALC template.

The limits between the two documents currently do not match.

Financial recording and reporting procedure:
- The Council uses Scribe accounts to manage its accounts;
- Invoices are received and reviewed for accuracy by the Clerk/RFO;
- Invoices are coded to the correct cost centre;
- Invoices are uploaded into the accounts package and printed;
- Payments are reported to Council for ratification;
- The RFO sets up the payment of invoices and they are authorised for payment via online banking by a Councillor.

There is appropriate segregation in place. It is governed by the online banking policy (www.tollerporcorumparish.org/shared/attachments.asp?f=b93da73f-2cf8-4211-a65f-5b452cca5d73%2Epdf&o=TPPC-Risk-Register-140525%2Epdf) **Recommend that Council reviews this in the forthcoming year to ensure it is still in line with the new Financial Regulations.**

VAT is normally claimed annually. Two claims have been received during the financial year.
- Claim One: 25th April 2025. Amount £212.58 (2024/25)
- Claim Two: 20th March 2026. Amount £286.06 (2025/26)

The Council does not have a debit card in place.

The Council has the General Power of Competence and formally adopted it at its meeting in January 2026 following the Clerk successfully achieving CiLCA.

*26/01-4. Resolve to adopt the General Power of Competence (GPC) as TPPC now meets the qualifying criteria TPPC congratulated the clerk on becoming qualified. Proposed: HJ Seconded: CW Resolved*

**The Council has met this control objective.**

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

An Asset Register is in place and is maintained on the Scribe system. A copy of the updated Asset Register has been reviewed. It meets current requirements.

The Council is insured with Gallagher through Hiscox. It runs from 1st June 2025 to 31st May 2026.

A review of the insurance cover and the asset register has been undertaken. Council is adequately insured.

The Council is responsible for Toller Porcorum Play Area. It has a contract in place and the play area is inspected four times a year by an independent inspector.

The Council has adequate internal controls in place to ensure that it carries out its day-to-day business effectively and efficiently.

**The Council has met this control objective.**

**D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**

At its meeting held on 13th November 2024 Full Council formally approved the budget and the setting of a precept. (Minute 24/11.8.vi)

*vi. Consider and approve budget and precept for 2025/26 as put forward by Finance Working Group, subject to Band D rate being acceptable (Appendices J and K) Recommendation that any underspend in the current year be moved to reserves was approved. Proposed: CW Seconded: DB Approved*
*Budget for 2025/26 and precept of £9850, dependent on Band D council tax figures, was approved.*

It has been confirmed that a precept of £9,850 was requested. (MHCLG Parish Code E1203P220)

Budget monitoring is undertaken at each Council meeting. A financial report is presented to Council and uploaded onto the website.

The Council has Earmarked Reserves in place and this is maintained on the Scribe System. EMRs have been created for the Recreation Ground and Asset Replacement.

The Council has an adequate General Reserve to meet the requirements in place specifically allocated EMRs be put in place.

The Council had the following Bank Statement Balances as at 31st March 2026:

| ACCOUNT | AMOUNT |
|---|---|
| Lloyds Instant Access A/C | £14,011.93 |
| Lloyds Current A/C | £1,221.20 |
| **TOTAL** | **£15,233.13** |

**The Council has met this control objective.**

**E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.**

The Council has no aged debtors.

The Council does not manages an allotment site.

The Council is not a burial authority.

The Council does not hire out any venues.

The Council has no leases in place.

Council's other income for 2025/26 is bank interest.

**The Council has met this control objective.**

**F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.**

The Council does not operate a petty cash system and did not receive any cash payments during the financial year.

**The Council has met this control objective.**

**G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**

The Clerk has a contract in place and it is based on the SLCC/NALC template.

Member do not receive a members' allowance.

A sample of staff salaries has been checked and confirmed that gross pay is calculated based on the appropriate pay scale. A sample of salaries paid during the year have been reviewed.

Tax codes are applied and included on the payslips and deductions properly calculated.

Payroll is undertaken inhouse using the HMRC software.

The Clerk is a member of the Dorset Local Government Pension Scheme. Bi-monthly payments are made and the details are recorded in the financial software.

A test sample was undertaken and it was confirmed that the correct net pay was paid to the employee with tax, NI and pension contributions correctly deducted and paid to the respective agencies.

**The Council has met this control objective.**

**H. Asset and investments registers were complete and accurate and properly maintained.**

An Asset Register is in place and has been reviewed. The asset register is maintained within the financial software and has been updated.

The asset value reported in the AGAR at section 2, line 9 of £7447.16 is correct. A copy of the asset register is available on the website.

A comparison of the insurance schedule against the asset register has been undertaken. Council has adequate insurance cover in place.

Council has no long-term investments in place.

Council has no loans in place.

**The Council has met this control objective.**

**I. Periodic bank account reconciliations were properly carried out during the year.**

Bank reconciliations are prepared monthly and are signed off at Full Council. Copies of the bank reconciliations are uploaded onto the Council website.

**The Council has met this control objective.**

**J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.**

Accounts are maintained on a receipts and payments basis. Appropriate accounting arrangements are in place.

**The Council has met this control objective.**

**K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered").**

Council met the exemption criteria as required and reported year end at Council meeting held on 14th May 2025 (minute 25/05-12)

**The Council has met this control objective.**

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

The following information should be published on the Parish Council's website under the Smaller Authorities Transparency Code (SI/SR Template)

**Expenditure exceeding £100**
Local authorities must publish details of each individual item of expenditure that exceeds £100. Published

**End of year accounts**
Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Published

**Annual governance statement**
Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Published

**Internal audit report**
Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Published

**List of councillor or member responsibilities**
Annual publication of councillor or member responsibilities no later than 1 July in the year immediately following the accounting year to which it relates. Published

**Location of public land and building assets**
Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Parish councils and port health authorities to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version. Published (asset register)

**Minutes, agendas and papers of formal meetings**
Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place. Published

**The Council has met this control objective.**

**M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).***

The publication relating to the Public Notice requirements were met. The Notice states 3rd June to 14th July 2025. This meets the statutory 30 day requirement.

The Council did not formally minute the dates of the public notice at the meeting where the AGAR was approved on 14th May 2025. **Recommend that the dates of the public notice be recorded in the minutes to help improve transparency.**

**The Council has met this control objective.**

**N. The authority has complied with the publication requirements for 2024/25 AGAR.**
Publication Requirements Under the Accounts and Audit Regulations 2015, Authorities must publish the following information on the authority website/webpage: Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited: Published
- Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4: Published
- Section 2 - Accounting Statements 2024/25, approved and signed, page 5: Published

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report. Published.

**The Council has met this control objective.**

**O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.**

Council has a .org email addresses for its Clerk/RFO. Councillors are currently not provided with a .org email address but their Councillor emails are published on the website. Council meets best practice advice by having a .org domain for its website and Clerk's email account.

**Recommend that Council considers providing an official tollerporcorumparish.org email address to all its members to meet best practice and improve data protection. Note that this is not mandatory.**

The Council has adopted an IT policy as required. (www.tollerporcorumparish.org/shared/attachments.asp?f=5bb040f0-fcf8-4dc5-b66e-3534e25fae07%2Epdf&o=TPPC-IT-Policy-140126%2Epdf)

The Council has an Accessibility statement published on its website: Accessibility Statement - Toller Porcorum Parish Council - Toller Porcorum Parish Council, Toller Porcorum, Dorchester

**Note** that since September 2020, all parish and Parish councils must have a website that complies with Website Content Accessibility Guidelines (WCAG). As from October 2024 that rating level changed from WCAG2.1 AA to WCAG2.2AA so that it meets Accessibility Guidelines as set in the Public Sector Bodies Accessibility regulations.

It has been confirmed that the Toller Porcorum Parish Council website complies with WCAG 2.2 AA. It achieved 85%: Scan Results — CompliaScan

It also scores 8.8 out of 10 on the Wave accessibility checker: WAVE Report of Toller Porcorum Parish Council, Toller Porcorum, Dorchester

Data Protection requirements:

- Data Protection Officer Although Parish Councils are exempt from appointing an independent DPO they must appoint an officer within the organisation to be responsible for Data Protection. This will normally be the Clerk
- Data Audit:
- Training for staff and Councillors:
- Data Protection Policy: In place DPP
- Data Retention Policy: In place Data Retention
- Secure data to protect it from Data Breaches:

**Council has met the following requirements:**

- Appoint a Data Protection Officer – Completed: the Clerk has been appointed as Data Protection Lead as stated in Data Protection Policy. A DPL is recommended by SLCC for councils not requiring a DPO.
- Undertake a data audit and present to Council for adoption – Completed: Data Audit and Schedule was adopted in March, ref: 26/03-8.ii.
- Adopt a Data Breach Procedure – this is included in the Data Protection Policy.
- Adopt a Subject Access Request procedure – this is included in the Data Protection Policy.
- Organise GDPR training for staff and councillors;
- Ensure that both hard copy and electronic data have relevant protections in place. For hard copy records this will be identified by the audit – For electronic data security and protections for hard and electronic data are included in the Data Audit and Schedule and the IT Policy. The Council laptop has virus protection installed.

A Freedom of Information Policy is in place:
www.tollerporcorumparish.org/shared/attachments.asp?f=7d97e253-91ed-4421-9bfd-a1bf7a8fb5c3%2Epdf&o=TPPC-Freedom-of-Information-policy-110326%2Epdf

The Council meets the Smaller Councils Transparency Code as required.

**The Council has met this control objective.**

**P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.**
The Council is not a sole trustee.