

9 May 2026

Dermot Daly
Clerk / RFO
Sedgebrook Parish Council

Dear Councillors,

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control.

Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud.

The council is required to take appropriate action on all matters raised in reports from the internal and external audit and to respond to matters brought to its attention by the internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

I confirm that I am independent of the Council.

The internal audit work to be carried out has been planned to enable me to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2025-26 Annual Governance and Accountability Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- Smaller Authorities Proper Practices Panel (SAPPP) Practitioners Guide 2025
- The Accounts and Audit (England) Regulations 2015 (as amended).

The Annual Internal Audit Report has been completed based on the various tests carried out as part of the Internal Audit.

I am pleased to report that the Parish Council has met each of the Internal control objectives on the Annual Internal Audit other than those shown below for the reasons outlined.

Item F is marked as 'not covered' as the Council do not have cash payments.

A copy showing the checks we have carried out with comments accompanies this letter.

Other comments:

- It is recommended that the Council keep a formal record of assets inspected for risk and health and safety.
- Recommendation to add an additional column to the asset register to show replacement cost or insurance value (which may include removal and installation costs).
- Best practice recommends that draft minutes are published no later than one month after the meeting has taken place.
- The website does not appear to provide any direct contact details for Councillors. Official email addresses on the council domain could be published.
- Consideration could be given to hosting the website on your own domain rather than being a subdomain of the County Council. This may become more relevant with any changes through Local Government reorganisation.
- The Website was last tested for accessibility on 24 Feb 22. It is recommended that this is tested annually.

I would like to thank your Clerk and RFO for their assistance in providing the required information to complete our checks and for responding quickly to any matters that arose during the audit.

Further comments and recommendations are attached to this letter within the checklist which outlines the areas covered.

If you have any questions arising from this report, please get in touch.

Best Regards



Andrew Tristram

Ateeco

Reminder Notes for Clerk / RFO

AGAR approval process and Notice of Public Inspection period.

This internal audit report should be on the agenda and discussed prior to the approval of the Annual Governance statement and Accounting Statements

The Clerk and/or RFO should certify the accounting statements (Section 2) before the full council approves them following approval of the annual governance statement.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July. It is recommended that the dates are included in the minutes for the meeting.