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24.04.2026

Year end internal Audit for Thornton Le Fen Parish Council

The following internal audit was carried out for the adequacy of the systems of control for the period from 01.04.25 to 31.03.26.

I would like to make the following comments:

1. The accounts are in **good** order with the supporting paperwork in place.
2. VAT reclaims are done as required.
3. The assets are up to date and recorded in the asset register.
4. Good budget procedures are in place with the precept agreed by the council and recorded in the minutes.
5. PAYE records are up to date and accounted for.
6. Council minutes are up to date and correctly record resolutions.
7. The council have good internal financial controls in place with the clerk providing financial reports to the council meetings. The council receive adequate information to enable them to make informed decisions.
8. Council should consider signing the bank statements at each meeting.
9. All council policies are due for review.
10. Council has formed a staffing committee but has yet to meet, please arrange this when possible as the clerks performance should be reviewed annually.
11. Council also need to consider changing to gov.uk email addresses and consider adopting an IT policy, there are templates available from LALC. The council is not currently data compliant.