

.....

LIGHTATOUCH

7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

02 June 2026

The Parish Clerk

Godshill Parish Council,

**c/o West View,
Slab Lane,
Downton,
WILTS
SP5 3PS**

Dear Bev

Final Internal Audit Review:

Godshill Parish Council – final Internal Audit 2025-2026 and Year End procedures

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.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor’s Report on the 2025-2026 Annual Governance and Accountability Return (AGAR).

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

- ‘Accountability and Governance for Smaller Authorities – A Practitioners’ Guide (England)’ 2025
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2025-2026 to check that the Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

.....

The Clerk has also provided back-up information to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 and ICO Publication Scheme from the Council's website.

As part of this internal audit review, we have checked the new requirements introduced into the Practitioners Guide 2025 that require all Council to comply with the IT and Data Compliance.

We have noted the outcome from the Local Government Review in Hampshire and the proposals that the Parish Council will be absorbed in the newly created Mid Hampshire Authority. In the coming transition period, the Parish Council should remain vigilant to ensure they remain aware of the requirements to ensure a smooth transfer including any potential asset transfers to be received from New Forest District Council. ***(Audit Note: It is our opinion that the Parish Council must be mindful of their capacity to manage any asset transfers and to ensure both future budget and resourcing requirements in future years).***

As part of this final Internal Audit Review, we checked:

Bank Reconciliations

- the Bank Reconciliation at 31 March 2026 was re-performed, and no errors were noted.

Income and Expenditure and VAT reimbursements

- all income and expenditure items as at 31 March 2026 were confirmed, and details are accurate to the records held by Council. ***(Audit Note: We have noted that a no VAT claim was submitted in 2025-2026 but a claim will be submitted to HMRC in 2026-2027 once the threshold of £100 is reached from payments made to suppliers).***

Risk Assessment 2025-2026

- the risks of the Parish Council were reviewed and approved in May 2025 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2025) is met.

Parish Council Minutes

- Minutes of the Council were checked on the website for approvals and decisions made from in 2025 -2026 and approval of payments were checked.

Asset Register

- The Asset Register at 31 March 2026 was reviewed and agreed by the Parish Council in 2025-2026.

IT and Data Compliance

- We are pleased to report that Assertion 10 of the Governance Statement 2025-2026 is met as:
 - ***Staff and Councillors are using the correct email extension of.gov.uk.***
 - ***An IT Policy has been produced and is displayed on the Parish Council website.***
 - ***An accessibility statement is uploaded on the Parish Council and the website requirements to comply with the rules to meet the new WCAG 2.2 AA standard for website accessibility is in place.***
 - ***An ICO Publication Scheme template for Parish Councils has been uploaded to the Parish Council website.***

The Parish Council should note the need for regular staff and Councillor training on Data Protection which should be recorded in the Minutes of the Parish Council.

A data audit is required during 2026-2027 and it is recommended that this should become a regular routine to ensure that the principles of keeping relevant and up to date data is reviewed on a regular basis.

All these requirements are now mandatory from the 01 April 2026

General Data Protection Regulation 2016 (GDPR)

•The Council display a Data Protection Policy which includes a Privacy Policy and is uploaded on to the Website to comply with the requirements of GDPR.

Accounts and Audit Regulation 2015 - Section 13 (2) (b)

•we are pleased to see that the AGAR's relating to the previous five-year period are held on the Council website to comply with the requirements of Regulation.

End of Year Procedures 2025-2026

A full check was carried out on the End of Year documentation provided by the Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2024-2025 and 2025-2026 shown on Section 2 of the AGAR as required by the External Auditor.

The 2024-2025 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations 2015.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.

(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

We are pleased to report that the various records and procedures in place for the Council provide an adequate standard of control.

This report should be noted and taken to the next meeting of the Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should also be Minuted by the Council.

June 2, 2026
Page 4

Finally

As this is my last internal audit review for the Parish Council before handing over to a new Internal Auditor for 2026-2027, I should like to take the opportunity to thank you for your help and support in the time that I have provided the Internal Audit Service to the Parish Council.

I wish the Parish Council well for the future.

Yours sincerely,
Tim Light FMAAT, AATQB
Internal Auditor.