Firsdown Parish Council

https://www.firsdown-pc.gov.uk/

Year-end Internal Audit Report 2025-26 financial year

Claire Lingard-McKay

Working the Greener Way - Online

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The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England & Wales) Regulations 2015, which states that a relevant body must:

'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance'.

The standards for 'proper practices' in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2017 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council's objectives.

Internal audit approach

The risks inherent in the Council's internal control methods

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the year-end opinion with the approach to each area of review determined by:

- The level of assurance required to meet statutory requirements;
- The Council's short, medium, and long term objectives;
- The level of confidence in the policies and procedures; and,
- The risks inherent in the Council's internal control methods.

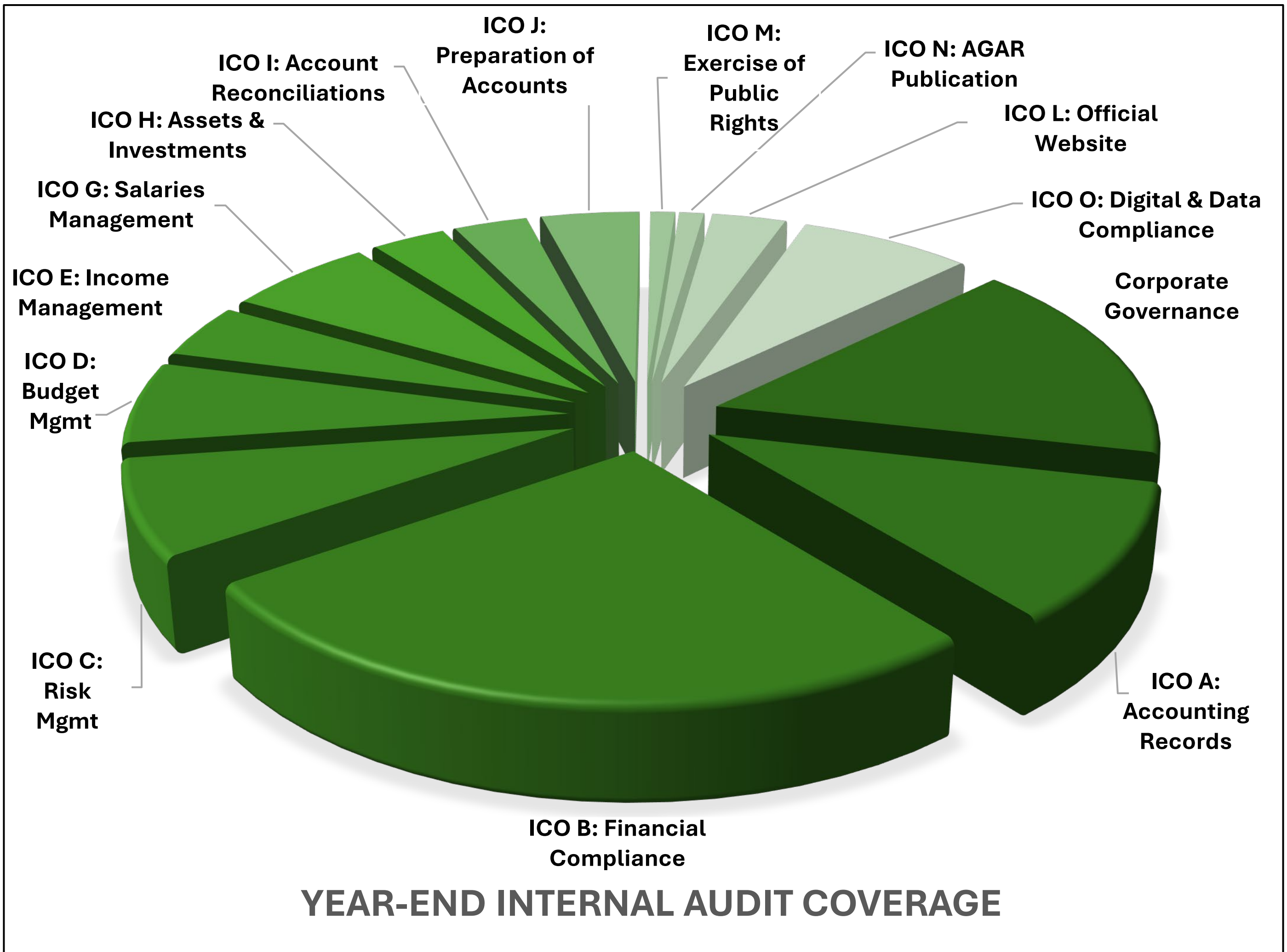
Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Firsdown Parish Council's activities and to support the preparation of the Annual Governance and Annual Statement of Accounts contained within the Annual Return.

Assurance reviews in fifteen areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The Internal Audit plan for the 2025-26 financial year was approved in consultation with the Council's Clerk & Responsible Finance Officer (RFO) and was informed by our own assessment of risk and materiality.

The plan will be modified in future years, in consultation with the Clerk & RFO and Council Members to ensure it is aligned to the objectives of, and key risks facing the Council.

WGW online has provided assurance across seventeen areas of review, which correspond to the sixteen Internal Control objectives contained within the AGAR: Annual Internal Audit Report, during the 2025-26 financial year to the 31st of March 2026 and an enhanced review of Corporate Governance.



Internal Audit opinion

The Practice Manager of WGW online is responsible for the delivery of the annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The year-end opinion, based on our review conducted onsite at the Council's offices, with the assistance of the Clerk & Responsible Finance Officer, Mrs Catherine Purves on the 08th of May 2026, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and Internal Controls.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- The year-end audit work & reporting completed at our offices;
- The results of the follow up discussions conducted with the Clerk & RFO;
- The responses of the Council to prior year's internal audit report;
- The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Smaller Authorities Proper Practices Panel (SAPPP), Practitioner's Guide; and,
- The proportion of Firsdown Parish Council's audit requirement that has been covered during the year-end review.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Firsdown Parish Council's Internal Control Ecosystem.

In my opinion, Firsdown Parish Council's framework of governance, risk management and management control has 'Substantial Assurance' with internal controls working in practice.

Where weaknesses have been identified and/or Best Practice recommendations for improvement made, these are recorded in Section 9: 'Issues identified during the 2025-26 internal audit cycle' of this Internal Audit Report.

Council profile

Council name:	Firsdown Parish Council
Address:	Cranbourne, White Way, Pitton, Wiltshire SP5 1DT
Unitary authority:	Wiltshire Council, Bythesea Road, Trowbridge BA14 8JN
Proper officer:	Mrs Catherine Purves

Responsible Finance Officer: Mrs Catherine Purves

General Power of Competence:	Ineligible: The Clerk & RFO is CiLCA qualified, insufficient Number of elected Members
Council seats:	Seven Members
Elected Members:	Four Members
Co-opted Members:	Zero Members – three casual vacancies
Chairperson:	Councillor Mr Simon Brown
Vice-chairperson:	No Vice-Chair elected.
Members Register:	Members Register is maintained in the Council's offices in hard copy and is available on the Wiltshire Council website digitally.
Head of Electorate:	497 (Population 622)
Current precept:	£19,000 for the 2025-26 financial year
External Auditor's report:	The Council received a Qualified External Audit Report (PKF Littlejohn) for the 2024-25 financial year as it had recorded uncleared items in its expenditure. The Accounting Statements have been correctly restated in the 2025-26 Accounting Statements. The AGAR for the 2025-26 is exempt from Limited Assurance review.
Official website:	The Council maintains a free to access website on a secure server, published at https://www.firsdown-pc.gov.uk/

Corporate governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. To meet the above objectives, we have:

- Noted that the Financial Regulations were last Reviewed and Readopted during the 08th of May 2025 meeting of the Parish Council under Minute reference 32(a)vi-25;
- Noted that the Standing Orders were last amended and Readopted during the 08th of May 2025 meeting of the Parish Council under Minute reference 32(a)v-25;
- Conducted our review of the Agenda and Minutes of Full Council (no committees) excluding Planning, for the full year ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist;
- Noted that the Council currently maintains a portfolio of policy documents which is published on its website. The policy portfolio is appropriate for the Council's current and ongoing requirements. Currently the Council has the following policies adopted:

Statutory Documents

- Standing Orders
- Financial Regulations

Policy Documents

- Biodiversity Policy 2024
- Co-option Policy 2021
- Community Engagement Policy 2022
- Complaints Policy 2021
- Cyber Security Policy 2025
- Equal Opportunities Policy 2021
- GDPR Removable Media Policy 2018
- GDPR ICO Data Impact Assessment Policy
- GDPR Document Retention Policy 2025
- GDPR Document Retention List 2025
- Grant Awarding Policy 2021
- Health & Safety Policy 2021
- Internal Controls Policy 2021
- IT Policy 2025
- Disciplinary Policy 2021
- Health & Safety Policy 2021
- Internal Controls Policy 2021
- IT Policy 2025
- Disciplinary Policy 2021
- Internal Controls Policy 2021
- IT Policy 2025
- Disciplinary Policy 2021
- Grievance Policy 2021
- Playground Risk Management Policy 2021
- Risk Assessment Policy 2025
- Social Media & Comms Policy 2022
- Scheme of Delegation 2021
- Training – Statement of Intent 2021
- Community Engagement Policy 2022
- Biodiversity policy 2024

- We note that the Council properly maintains its Members Register of Interests. However, there is no hyperlink from the Councillors profile page to the digital Members' Register maintained by Wiltshire Council; and,
- Noted that the Council is currently ineligible to adopt the General Power of Competence as although the Clerk & RFO is CiLCA qualified the Council does not have the required number of elected Members.

Conclusion & recommendations

The Council maintains its Members Register correctly. However, there is a statutory requirement to provide a hyperlink from the Councillors' Profile Page on its official website to a digital version of the Members Register. Wiltshire Council maintains the Members Register for all the Town and Parish Councils within its boundaries.

R1 The Clerk & RFO should ensure that a hyperlink to the Wiltshire Council digital Members Register of interest is published on its official website on the Councillors' Profile Page as soon as practicably possible.

We have noted that the Council has developed its portfolio of Governance Documents within the FY2025-26 financial year. However, we note that there are two documents lacking, which we now expect to see adopted by every Town, Parish and Community Council in England and in Wales:

1) The Local Government Association Model Council Code of Conduct 2020.
2) The SLCC Civility & Respect Pledge

R2 We strongly encourage the Clerk & RFO and Members to consider reviewing and adopting the Local Government Association Model Council Code of Conduct 2020 and the SLCC Civility & Respect Pledge.

Outcome - Corporate Governance
Substantial Assurance

Year-end Independent Internal Audit

Internal control objective 'A'

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

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently, and that no anomalous entries appear in the financial ledgers.

Finance systems

Further to our prior year Internal Audit report recommendation, the council sought quotations for and procured a formal Accounting Software package: Rialtas Alpha. The Council financial records are now maintained using this package.

To meet the above objectives, we have: -

- Checked and verified that the closing balance for the 2024-25 financial year was correctly brought forward as the opening balance of the 2025-26 financial year, restated as directed by the External Audit (PKF Littlejohn);
- Noted that Chart of Accounts: Nominal Codes and Cost centres are appropriate for the Council's needs;
- Noted that as the position of the Clerk & RFO is held by one person during 2025-26, being a smaller Parish Council, a formal segregation of duties in relation to data entry and supplier set up is not possible to implement;
- Checked and verified all transactions on all the two Unity Trust Bank cashbooks for the 2025-26 financial year from the 1st of April 2025 to the 31st of March 2026 with no matters arising;
- Checked and verified that VAT was being coded correctly in respect of all payment documents recorded in the Council's Cashbooks;
- Checked and verified that the proper monthly reports were being produced by the Clerk & RFO;
- Checked and verified that the cashbooks were being reconciled on a monthly basis; and,
- Checked and verified that the system remained in balance as at the 31st of March 2026.

Bank and building society accounts

The Council retains the public funds under its management in two separate accounts, current and deposit with the Unity Trust Bank.

Firsdown Parish Council uses electronic banking to conduct financial transactions.

Investments and Loans

The Clerk & RFO has Certified that as at the 31st of March 2026 the Council retains no public funds in other investments and has no loans owed either by it, or to it.

Credit and Debit cards

The Clerk & RFO has certified that the Council had acquired a single Lloyds Bank 'Charge Card' (Credit Card) in July 2025 to enable the Clerk & RFO to make incidental online purchases exclusively for the council.

The Card has a £500.00 monthly credit limit, and the statement balance is cleared, in full, each month.

When not in use, the card is retained securely on the Council's premises.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'A'

Substantial Assurance

Internal 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.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's adopted Standing Orders, Financial Regulations, budgets and other approved procedures, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available, that correct analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery.

To meet the above objectives, we have: -

- Noted that the Council has not had any requirement to enter into a formal tender process during the 2025-26 financial year from the 01st of April 2024 to the 31st of March 2025;
- Checked and verified that all quotations undertaken during the 2025-26 financial year from the 01st of April 2025 to the 31st of March 2025 have been undertaken in accordance with the Council's currently adopted Standing Orders and Financial Regulations;
- Noted that due to the relatively low number of transactions, that no Purchase Order system is in place, with significant purchases being placed by the Clerk & RFO via email;
- Conducted 100% transaction testing for the 2025-26 financial year from the 1st of April 2025 to the 31st of March 2026 including all inter-account bank transfers with no matters arising;
- Conducted a 100% review of payments for the 2025-26 financial year, to ensure compliance with the Council's currently adopted Financial Regulations;
- Noted that the Clerk & RFO validates invoices and other payment documents upon receipt, entering the detail in the appropriate Rialtas Alpha cashbook, then creates a Schedule of Payments which is presented to Members at Full Council, with the corresponding payment documents for their scrutiny and approval. Upon approval, the Clerk & RFO loads the payments onto the Unity Trust Bank for authorisation by two delegated Council Members; and,
- Noted that VAT has been properly recorded in Rialtas Control Account 515 (VAT on Payments);
- Noted that the Council's year-end s.126 VAT reclaim to the 31st of March 2025, in the amount of £804.89 was received to bank on the 14th of April 2025; and,
- Checked and verified the s.126 VAT reclaim for the 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026 had been prepared in the amount of £1,546.50.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'B'

Substantial Assurance

Internal control objective 'C'

'The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.'

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

To meet the above objectives, we have: -

- Noted that the Council maintains a basic combined Business & Health and Safety Risk Register Microsoft Word. The currently adopted Risk Register was last formally Adopted at the Annual Meeting of the Parish Council, on the 08th of May 2025 under Minute Reference 32(a)ii-25 of that meeting;
- Examined the Council's insurance policy to ensure that appropriate cover is in place: Cover is provided by Hiscox Insurance under policy number 624391176, quotation reference 158905894 with the period of cover running continuously from the 6th of December 2025 on a 'run until cancelled basis. Key features of the Cover provided are as follows:

Employers Liability	£10 million
Public & Products Liability	£10 million
Officials & Trustees Indemnity	£500 thousand
Fraud & Dishonesty	£150 thousand
Commercial & Legal protection	£100 thousand
Personal Accident	£100 thousand
Crisis containment	£25 thousand
Business Interruption	£10 thousand

  We consider this level of cover appropriate for the Council's ongoing requirements; and,

- The Council is responsible for a single playground. A Council Member, who is RPII trained, undertakes regular playground inspections where and defects at playground or with playground equipment are recorded on a report form, and sent to the Clerk & RFO for retention and action where required;
- The annual independent playground inspection is undertaken by the Play Inspection Company, submitted to the Clerk & RFO and Members with recommendations for remedial works to be undertaken;
- The Council holds a currently adopted Playground Risk Management Policy;
- We note that the Clerk & RFO maintains an Internal Control policy so that should the Clerk & RFO be absent for a protracted period, Finance Operations cover could be provided by referring to this document; and,

- Finally in this area of review, we have noted that the Clerk has started to develop procedures including, but not limited to, Credit Card usage, Payroll Processing and Checking & Verifying Invoices to create a 'Clerk's Handbook'. We consider this approach to be Best Practice and commend the Clerk & RFO for her efforts in this regard.

Conclusion & Recommendation

The Council's approach to Risk Management is robust, however, we draw the Council's attention to its current combined Risk Register. Whilst this is appropriate for a very basic level of Risk analysis, it does not address issues such as IT and Cyber Security.

R3 We strongly recommend that the Clerk & RFO and Members to upgrade its Risk Register during the 2026-27 financial year, ensuring that an holistic approach to risks associated with digital a data security is taken by the Council.

Outcome - Internal Control Objective 'C'

Substantial Assurance

Internal 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.'

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that reasonable and proportionate funding is available to meet future spending plans, and that Members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund.

To meet the above objectives, we have:

- Noted from our review of the Council's Minutes that Members review the current year Budget Vs. Actual expenditure on a bi-monthly basis using a report produced from the Council's spreadsheet cashbook by the Clerk & RFO;
- Noted that the Clerk & RFO and Members undertook a Budget setting and Precept determination process throughout October and November 2025;
- Noted the Council's Budget for the 2026-27 financial year was Resolved in the amount of £21,057.75 under Minute reference 6(f)-26 of that meeting;
- Noted that Members would consider the level of its earmarked reserves prior to the 2025-26 financial year-end during the March 2026 meeting;
- Noted that the Council's Precept for the 2026-27 financial year was Resolved in the amount of £20,000.00 under Minute reference 6(g)-26 of that meeting. The shortfall to be made up from the General Reserve. This represented an annual cost to a Band D household of £721.6 per annum (£7.22 per month) an increase of £2.77 on the whole year;
- Noted that the Clerk & RFO had submitted the Precept Demand for the 2026-27 financial year on Wiltshire Council as instructed by the Members;
- Noted that as at the 31st of March 2026, the Council held seven formally constituted earmarked reserves in the amount of £19,990.00;
- Checked and verified the year-end outturn as at the 31st of March 2026 as follows:

Unity Trust Bank current acc	£1,886.96
Unity Trust Bank deposit acc	£35,839.70
TOTAL	**£37,028.66**
Earmarked Reserves	£19,990.00
Retained General Reserve as at 31.03.26	**£17,038.66**
Total FY2025-26 expenditure	£19,782.92
Average Monthly expenditure	£1,648.75
Level of retained General Reserve (months)	**10.33 months**

The level of the Council's General Reserve as at the 31st of March 2026 is approximately ten (10) months retained General Reserve *(fourteen (14) months prior year),* at the average prior year monthly rate of expenditure.

The Chartered Institute of Public Finance & Accountancy (CiPFA) recommends that Councils of Firsdown Parish Council profile retain between three and six months General Reserve based on the average prior year monthly rate of expenditure whereas SAPPP states a range of between three and twelve months.

The Council's Reserves stand slightly above the range suggested by CiPFA and beneath the range suggested by SAPPP; and,

We have noted earlier in this report that the Council migrated its financial records from a basic spreadsheet to formal Accounting Software with a proper Chart of Accounts, as such there are no comparatives for the 2025-26 financial year which may be used to create a Variance Report. We have checked and verified all income and expenditure during the 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026 and it is our opinion is that the reduction in both income and expenditure is in relation to the various projects undertaken by the Council during the 2024-25 financial year having been completed during that year.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'D'

Substantial Assurance

Internal control objective 'E'

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

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale.

To meet the above objectives, we have: -

Noted that in addition to the Precept the Council receives supplementary income from a relatively limited variety of sources including CIL funds, occasional grants and donations, VAT Reclaims and Bank Interest. The Council offered no chargeable services during the 2024-25 financial year.

Grants & Donations

The Council received no grants or donations during the 2024-25 financial year.

Bank Interest

The Council only receives interest payments on its Unity Trust Bank (deposit) Account. Interest is paid on a monthly basis, and all receipts were properly recorded as income in the Council's spreadsheet cashbook in the amount of £912.82

S.126 VAT Reclaim FY2024-25

The Council received one VAT Reclaim in respect of the 2024-25 financial year, in the amount of £804.89 during the 2025-26 financial year.

s.126 VAT Reclaim FY2025-26

The Council has prepared the s.126 VAT Reclaim in respect of the 2025-26 financial year, in the amount of £1,546.50 to be submitted and repaid during the 2026-27 financial year.

Refunds

The Council received a single refund in respect of a Microsoft Licence fee duplicate payment, in the amount of £84.89.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'E'

Substantial Assurance

Internal control objective 'F'

'Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for.'

The objective in this area of review is to ensure that the Council manages its Petty Cash system(s) in accordance with its adopted Financial Regulations, that items purchased are suitable for the Council's use, transactions are correctly recorded in the Council's cashbooks, that VAT is identified for recovery where appropriate and that the Petty Cash account is reconciled on an appropriate basis.

The Council does not operate a Petty Cash System, with all incidental payments being made via the Council's issued Debit Card.

The Council does not hold any other Cash Float System.

Conclusion

There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'F'

Not Applicable

Internal 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 objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of income tax and NI contributions, together with meeting the requirements of the LGPS.

To meet the above objectives, we have: -

- Noted that during the 2025-26 financial year from the 01st of April 2024 to the 31st of March 2026 the Council employed a single employee, the Clerk & RFO;
- Noted that the Clerk & RFO was issued with a NALC model contract of employment inf 2018. However, as discussed with the Clerk & RFO this contract has been superseded by an updated version which records the revised SCP scale, which is now in use, and in line with current employment legislation;
- Noted that the Clerk & RFO was employed on NJC SCP 20;
- Noted that the Clerk & RFO was contracted to work on the basis of a 26 hour month;
- Reviewed the Clerk & RFO's payslips for the 2025-26 financial year from the 01st of April 2025 to the 31st of April 2026, noting that the Council has not applied the correct NJC SCP pay rate for the 2025-26 financial year, but the pay rate for the 2024-25 financial year meaning that the Clerk & RFO had been underpaid;
- Checked & Verified that the PAYE and NI deductions had been properly paid to HMRC and were properly recorded in the Council's Rialtas Alpha accounting software;
- Noted that the Council utilises the HMRC PAYE tools freeware for payroll and reporting;
- Noted that the Council does not currently operate a Pension Scheme as the Clerk & RFO has opted out of this;
  and,
- Checked & verified that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' of the 2025-26 financial year Annual Return.

Conclusions & Recommendations

The Clerk's original Contract of Employment has been superseded by the new NALC model document which references the current SCP pay scale and changes in employment legislation.

R4 The Clerk & RFO should ensure that the Council issues a new NALC model Contract of employment reflecting her continuous terms of employment since 2018.

The Clerk has been underpaid in the amount of £165.36 for the 2024-25 financial year due to the incorrect annual SCP 20 pay rate being applied when the payroll was calculated.

R5 The Clerk & RFO was paid at the FY2024-25 SCP 20 rate of £16.37 per hour not the FY2025-26 SCP 20 rate, effective from the 01st of April 2025, of £16.90 per hour. The underpayment of £165.36 for the 2024-25 financial year should be paid to the Clerk & RFO in the next available payroll.

R6 The Clerk & RFO should receive notification of the Annual amendment to the nationally agreed NJC SCP pay rates from NALC and the SLCC. These are issued during the financial year and any increase should be Resolved by Members at the next available meeting and backdated to the 01st of April of that financial year.

Outcome - Internal Control Objective 'G'

Substantial Assurance

Internal control objective 'H'

'Assets and investments registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the Smaller Authorities' Proper Practices Panel (SAPPP) Practitioners' Guide.

To meet the above objectives, we have: -

The Council maintains its Fixed Asset Register in a Microsoft Excel spreadsheet. The spreadsheet is compliant with the requirements of the SAPPP Practitioners Guide 2025 and its predecessor the JPAG Practitioners Guide 2024.

Without conducting a physical examination of the Council's Assets, we are reliant on the Clerk & RFO's assertion as to the accuracy of information contained on the Register, which declares a Fixed Asset Value of £55,320.0.5 in accordance with in-year acquisitions:

FY2025-26 Fixed Asset Register Value (Checked & verified)

Opening FAR Value 01.04.25 (Restated)	£52,203.68
Net in year acquisitions	£3,304.37
Net in year disposals	£188.00
Closing FAR Value 31.03.26	£55,320.05

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'H'

Substantial Assurance

Internal control objective 'I'

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

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees.

To meet the above objectives, we have:

- Noted that the Clerk & RFO reconciles all the Council's financial accounts, in the Rialtas Alpha accounting software on a monthly basis;
- Checked and verified the Bank Reconciliations on the Council's two Unity Trust Bank Accounts for the 2025-26 financial year, for the period of the 01st of April 2025 to the 31st of March 2026 with no issues arising; and,
- Noted that the monthly bank reconciliation statements are presented at the meetings of the Parish Council, which are held on a bi-monthly basis, for Members' scrutiny and approval, with the ratification properly recorded in the Council's Approved and Published Minutes.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'I'

Substantial Assurance

Internal 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 cashbook, supported by an adequate audit trail from underlying records & where appropriate debtors and creditors were properly recorded.'

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

To meet the above objectives, we have:

The Council's accounts are now maintained in the Rialtas Alpha accounting software package with a new Chart of Accounts designed for the Council. We have examined the Council's two cashbooks, reconciliation statements and its management accounts for the 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026 and have checked and verified the full-year's transactions recorded therein:

Financial records
Rialtas Alpha

- Cashbook 1: Unity Trust Bank current acc.
- Cashbook 2: Unity Trust Bank deposit acc.
- Monthly Bank reconciliation statements
- Monthly R&P account
- Quarterly R&P by Budget heading
- s.126 VAT report
- Opening & Closing Trial Balance
- EMR Report
- Nominal Ledger report
- Payments by Supplier report
- Receipt & Payment account 31.03.26
- AGAR Accounting Statements summary
- AGAR Accounting statements detailed
- Cash & Investment reconciliation

We have checked and verified the Closing Balance for the 2024-25 financial year, as at the 31st of March 2025 (Microsoft excel spreadsheet) against the restated Opening Trial Balance for the 2025-26 financial year with no matters arising.

Further, we checked and verified all the Council's Financial records for the 2025-26 financial, from the 01st of April 2025 to the 31st of March 2026, with reference to the supporting prime documentation with no matters arising.

Finally in this area or review we have checked and verified the annual s.126 VAT return for the 2025-26 financial year, and the Annual Statement of Accounts as at the 31st of March 2026, ensuring that the cashbooks remained in balance, with no matters arising.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'J'

Substantial Assurance

Internal control objective 'K'

'If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023-24 AGAR tick "not covered")*.'

The objective in this area of review is to ensure that the Council is to ensure that where a council has certified itself as exempt from a limited review in the prior financial year, it met with the exemption criteria to do so.

To meet the above objectives, we have:

During the 2024-25 financial year Firsdown Parish Council has a turnover in excess of £25,000.00 and as such it did not meet the exemption criteria. The Council was subject to a Limited Assurance review of its 2024-25 Annual Governance and Accountability Return (AGAR) as required by statute (PKF Littlejohn).

During the 2025-26 financial year the Council was exempt from limited assurance review:

- Gross Income FY2025-26 £20,718
- Gross Expenditure FY2025-26 £19,785

The Council has correctly certified itself from exempt from a Limited Assurance review for the 2025-26 financial year.

Conclusion

There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'K'

Substantial Assurance

Internal 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 objective in this area of review is to ensure that the Council has met its statutory requirements to publish all required documentation on its official website in accordance with the relevant legislation in place at the time of the audit.

To meet the above objectives, we have:

The Council maintains its official website on a JSEC approved server, under the domain https://firsdown-pc.gov.uk. The following information is published on the website:

- Agenda and Minutes from 2016 to the present day, including complete record of payments;
- The Parish Council's diary of meetings;
- Videos of the Parish Council's meetings;
- Profiles of the Parish Councillors and their portfolios;
- AGAR, Accounting Statements and Audit documentation form 2017-18 to the present day;
- Notice for the Exercise of Public Rights 2017-18 to the present day;
- Notice of Conclusion of Audit 2017-18 to the present day;
- Standing Orders & Financial Regulations
- Policy documents
- Information about the Council's property: Recreation area and children's playground'
- Planning Applications,
- Information about Firsdown & Biodiversity;
- Information about the Parish Steward; and,
- Local information.

The Council is not required to comply with the Transparency Code as the turnover is now in excess of £25,000.

Conclusion

There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'L'

Substantial Assurance

Internal 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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approve minutes confirming the dates set).'*

The objective in this area of review is to ensure that the Council has met its statutory requirements to establish and publish the Notice for the Exercise of Public Rights properly, and for the correct period of time.

To meet the above objectives, we have:

The Clerk & RFO has certified that Firsdown Parish Council posted the Notice for the Exercise of Public rights for the 2024-25 financial year AGAR and Accounts on the Council's noticeboards and the Council's official website where it remained posted as at the 08th of May 2026.

The published Minutes of the Annual Parish Council Meeting of the 08th of May 2025 records that the Notice of the Period for the Exercise of Public Rights was Approved and Resolved under Minute reference 38(e)-25 as follows:

NOTICE OF THE PERIOD OF THE EXERCISE OF PUBLIC RIGHTS FY2024-25

- Date of Announcement : 02nd of June 2025
- Commencement date : 03rd of June 2025
- Conclusion date : 14th of July 2025

The period for the Exercise of Public Rights was properly established for the statutorily required period of thirty (30) working days, including the first ten (10) working days in July.

Conclusion

There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'M'

Substantial Assurance

Internal control objective 'N'

'the authority has complied with the publication requirements for the 2023/24 AGAR *(see AGAR Page 1 Guidance Notes)*.'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice of Conclusion of Audit, the Annual Governance and Accountability Return (AGAR) including the Annual Independent Internal Audit report on its official website and its Noticeboards where such are in place.

To meet the above objectives, we have:

- Noted that the Council received an 'Qualified' External Auditor's report and certificate, in respect of the 2024-25 financial year, from PKF Littlejohn LLP dated the 16th of September 2025;
- Noted that Members Received & Noted the Notice of Conclusion of Audit during the 09th of October 2025 Parish Council meeting under Minute reference 67(b)-25;
- Noted that the Announcement of the Notice of Conclusion of Audit was made on the 23rd of September 2025, by the Clerk & RFO;
- Noted that the AGAR, External Auditor's Certificate and report and the Notice of Conclusion of Audit for the 2024-25 financial year are published on the Council's official website; and,
- Checked and verified with the Clerk & RFO that the Notice of Conclusion of Audit for the 2024-25 financial year was published prominently on the Council's Noticeboards.

Conclusion

There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'N'

Substantial Assurance

Internal control objective 'O'

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

The objective in this area of review is to ensure compliance with data protection regulations for, smaller authorities: That the Council has appointed a Data Protection officer to oversee data protection and ensure compliance with GDPR, to conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully, to implement a Data Protection policy on data handling, storage and sharing, to provide regular training to ensure all staff and members are trained on data protection principles and practices and to ensure that the Council's data is secured using appropriate technical and organisational measures to protect personal data from breaches.

To meet the above objectives, we have:

- Noted that the Council is registered as a Data Registrant with the Information Commissioner's Office (ICO), Registration Reference Z3016988 with the current registration renewing on the 18th of December 2026;
- Noted that the Clerk & RFO is the Council's nominated Data Protection Officer;
- Noted that the Council has Adopted and Published a Freedom of Information and Publication scheme, but that the council has not adopted the ICO Model Publication Scheme for public authorities, which is now mandatorily required;
- Noted that all Members area issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published in the Councillors profile section on the Council's official website;
- Noted that the Council's official website is only partially compliant with the current WCAG 2.2A Accessibility Legislation;
- Noted that the Council has developed a robust suite of currently adopted GDPR and Data Protection Policies which are published on the Council's official website;
- Noted that the Clerk & RFO conducted Data Impact assessment had been completed during the 2025-26 financial year;
- Noted that the Council does not have a currently Adopted Freedom of Information (FOI) Policy;
- Noted that the Council was not in receipt of any FOI request during the 2025-26 financial year;
- Noted that the Council has a single laptop computer utilising the Windows 11 Home Operating system and Windows Defender Anti-Virus software. This is securely located at the Clerk's office when not in use; and,
- Noted that the Council's documents are backed up in near real-time.

There is clear evidence that the Clerk & RFO and Members have taken a reasonable and proportionate approach to Information Systems security and management appropriate for a smaller council.

Conclusion

All public authorities are mandatorily required to adopt the Information Commissioners Office Publication Scheme for Public Authorities which can been downloaded from the ICO's official website.

R7 The Clerk & RFO should ensure that the latest Publication Scheme for Public Authorities is downloaded from the ICO's official website and presented to Members for their Scrutiny and onward Approval.

All Councils are now required to hold a Freedom of Information Policy which gives clear instructions in respect of how to submit a Freedom of Information request to the Council.

R8 The Clerk & RFO should draft a Freedom of Information Police for Members' scrutiny, approval and adoption as soon as practicably possible.

The Council's official website is not compliant with current Accessibility Legislation which is statutorily required.

R9 The Clerk & RFO should contact the website's hosts: Parish Council Online and ensure that the website is brought into compliance with, and maintained in, current Accessibility Legislation as amended from time to time. This action should be undertaken as soon as practicably possible.

Outcome - Internal Control Objective 'O'

Adequate Assurance

Internal control objective 'P'

'Trust Funds (Including charitable) – The council met its responsibilities as a trustee.'

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.

To meet the above objectives, we have:

Noted that the Clerk & RFO has certified that Firsdown Parish Council does not act as the sole trustee of any Charitable Trust or Trust fund.

Conclusion

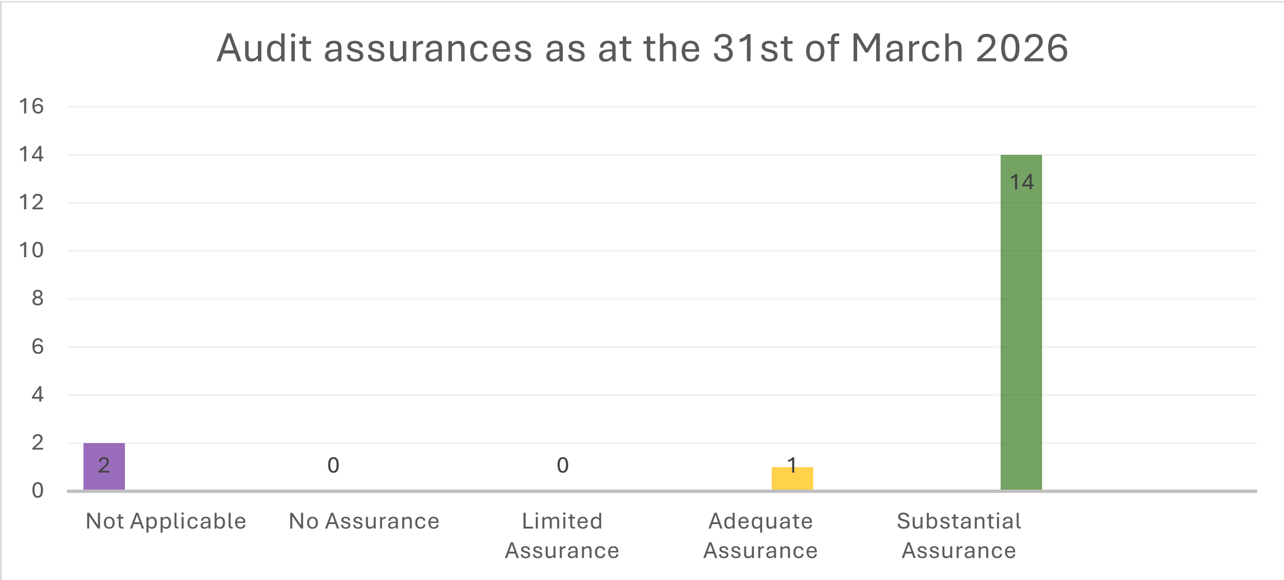
There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'O'

Not Applicable

Assurance review

During the year-end internal audit for the 2025-26 financial year, we have undertaken 269 separate audit tests, providing seventeen separate assurances in the sixteen areas of review which correspond to the Internal Control objectives contained within the AGAR and an enhance review of Corporate Governance: Annual Internal Audit Report as detailed in the chart below.



Substantial: A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;

Adequate: Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;

Limited: Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or

No: Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.

Not Applicable: The Council does not utilise the process which is audited under this control objective. Therefore, a finding of 'not applicable' will be recorded.

FY2025-26 Recommendations & Action Plan

Conclusion & recommendation – Enhanced Corporate Governance	
The Council maintains its Members Register correctly. However, there is a statutory requirement to provide a hyperlink from the Councillors' Profile Page on its official website to a digital version of the Members Register. Wiltshire Council maintains the Members Register for all the Town and Parish Councils within its boundaries. R1 The Clerk & RFO should ensure that a hyperlink to the Wiltshire Council digital Members Register of interest is published on its official website on the Councillors' Profile Page as soon as practicably possible. We have noted that the Council has developed its portfolio of Governance Documents within the FY2025-26 financial year. However, we note that there are two documents lacking, which we now expect to see adopted by every Town, Parish and Community Council in England and in Wales: 1) The Local Government Association Model Council Code of Conduct 2020. 2) The SLCC Civility & Respect Pledge R2 We strongly encourage the Clerk & RFO and Members to consider reviewing and adopting the Local Government Association Model Council Code of Conduct 2020 and the SLCC Civility & Respect Pledge.	**Comments**
Conclusion & recommendation - ICO 'C'	
The Council's approach to Risk Management is robust, however, we draw the Council's attention to its current combined Risk Register. Whilst this is appropriate for a very basic level of Risk analysis, it does not address issues such as IT and Cyber Security. R3 We strongly recommend that the Clerk & RFO and Members to upgrade its Risk Register during the 2026-27 financial year, ensuring that an holistic approach to risks associated with digital a data security is taken by the Council.	**Comments**
Conclusion & recommendation - ICO 'G'	
The Clerk's original Contract of Employment has been superseded by the new NALC model document which	**Comments**

<table>
<tr><td>references the current SCP pay scale and changes in employment legislation.

R4 The Clerk & RFO should ensure that the Council issues a new NALC model Contract of employment reflecting her continuous terms of employment since 2018.

The Clerk has been underpaid in the amount of £165.36 for the 2024-25 financial year due to the incorrect annual SCP 20 pay rate being applied when the payroll was calculated.

R5 The Clerk & RFO was paid at the FY2024-25 SCP 20 rate of £16.37 per hour not the FY2025-26 SCP 20 rate, effective from the 01st of April 2025, of £16.90 per hour. The underpayment of £165.36 for the 2024-25 financial year should be paid to the Clerk & RFO in the next available payroll.

R6 The Clerk & RFO should receive notification of the Annual amendment to the nationally agreed NJC SCP pay rates from NALC and the SLCC. These are issued during the financial year and any increase should be Resolved by Members at the next available meeting and backdated to the 01st of April of that financial year.</td><td></td></tr>
<tr><td colspan="2">Conclusion & recommendation - ICO ‘O’</td></tr>
<tr><td>All public authorities are mandatorily required to adopt the Information Commissioners Office Publication Scheme for Public Authorities which can been downloaded from the ICO’s official website.

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R8 The Clerk & RFO should draft a Freedom of Information Police for Members’ scrutiny, approval and adoption as soon as practicably possible.

The Council’s official website is not compliant with current Accessibility Legislation which is statutorily required.</td><td>Comments</td></tr>
</table>

R9	The Clerk & RFO should contact the website's hosts: Parish Council Online and ensure that the website is brought into compliance with, and maintained in, current Accessibility Legislation as amended from time to time. This action should be undertaken as soon as practicably possible.	

Confirmation of independence and Quality Assurance

During the 2025-26 financial year to the 31st of March 2026, we confirm that the internal auditor has acted independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Firsdown Parish Council.

The year-end audit for the 2025-26 financial year, conducted onsite at the Council's offices on the 08th of May 2026, was carried out in accordance with Firsdown Parish Council's needs and planned coverage as reviewed with the Clerk & RFO Mrs Catherine Purves.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2025-26 Annual Return's Annual Independent Internal Audit Report, which has been duly authorised, with the following findings:

Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	**Interim 2025-26 (Actual %)**		**YE 2025-26 (Actual %)**
Internal Audit plan delivered	N/A	→	100%
Positive customer responses to quality appraisal questionnaire			N/A
Compliant with the Public Sector Internal Audit Standards	N/A	↔	100%

Acknowledgements

We would like to take this opportunity to thank the Clerk & RFO of Firsdown Parish Council, Councillor Mrs Purves for her assistance in performing the Independent Internal Audit for the 2025-26 financial year which was conducted onsite with subsequent work being completed at our offices. We are grateful for content and quality of the documentation and the responses that have been supplied to our supplementary questions.

We now ask that the Clerk & RFO in post, and the Council Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.

C Lingard-McKay
Head of WGW online internal audit practice