Explanation of Unmet Internal Audit Assertions (2025/26)

Gotherington Parish Council 2025/6

Several internal control objectives were marked as "No" in the 2025/26 Internal Audit Report, including:

- A – Appropriate accounting records
- B – Compliance with financial regulations
- C – Risk assessment and management
- D – Budget setting and monitoring
- H – Asset register accuracy
- M – Public rights period evidence
- N – Publication of 2024/25 AGAR
- O – Digital and data compliance (As shown in the audit table: "☒" under *No* for these items.)

The audit notes that these areas were not achieved to the required standard throughout the year, stating that the auditor "carried out a selective assessment of compliance with the relevant procedures and controls" and recorded several objectives as unmet.

Reason for the Issues

The Council experienced significant operational disruption during the year, which affected the consistency of financial administration and record-keeping. This included:

- Changes in staffing, including periods without a fully established Clerk.
- Gaps in continuity, which affected the timely maintenance of records, registers and statutory publications.
- Legacy processes that were not sufficiently robust to withstand the disruption.

Some requirements were missed only marginally (e.g., publication timing, evidence of public rights), while others reflected incomplete documentation rather than incorrect practice.

Actions Already Taken

A new Clerk is now in post, and the Council has begun implementing strengthened systems, including:

- Updated financial procedures and controls
- Improved record-keeping and audit trails
- A full review and update of the asset register

- Revised processes for statutory publication and transparency requirements
- Enhanced digital and data compliance measures

These steps are designed to ensure that all control objectives are fully met for 2026/27 and beyond.

Meg Humphries

Parish Clerk & Responsible Financial Officer