

Lorna Pardoe
CiLCA
CertHE
Home, Back Lane,
Longnor,
Shrewsbury
Shropshire
SY5 7PP
Tel: 07805050119
e-mail: audits4lcp@gmail.com

INTERNAL AUDIT CERTIFICATE & REPORT FOR UPTON MAGNA PARISH COUNCIL

I certify that I have completed the Internal Audit for the year ended 31st March 2026 according to the books and records presented to me and in accordance with the Audit Commission Requirements.

My audit included comprehensive examination of the Councils records, undertaking all tests as prescribed in The Internal Audit Report Section of the Annual Governance and Accountability Return. Sufficient to give reasonable assurance that the Councils affairs are properly conducted and are free from material mis-statement.

A. Appropriate Accounting Records have been properly kept throughout the financial year.

Appropriate records have been kept throughout the year a simple cash book is maintained is up to date and regularly balanced and the reconciliation is agreed by Council its meetings and signed by the clerk and a member of the Council.

B This Authority complied with its financial regulations , payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

I have checked a random sample of the Income received and invoices paid together with a sample of the transactions and found them to be satisfactory. The Standing Orders adopted are the NALC Model Standing Orders 2024/2025 and were formally adopted at a meeting on 13th July 2023. These were reviewed in Oct 2025

C This Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of the arrangements to manage these.

The Council has a detailed risk assessment and this was reviewed in Feb 2026 ,This is within the Council Financial Regulations.

D The Precept requirement resulted from an adequate budgetary process, progress against the budget monitored and reserves were appropriate.

This was done at a meeting in January and the Precept has been increased. Reserves are still within appropriate range.

E Expected Income was fully received , properly recorded and VAT was appropriately accounted for.