

# Annual Internal Audit Report 2025/26

NORTH FERRIBY PARISH COUNCIL

www.northferribyparishcouncil.gov.uk ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting 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 and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
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.	✓		
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 <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

15/04/2026

DD/MM/YYYY

DD/MM/YYYY

MATHEW GARNER INTERNAL AUDITOR

Signature of person who carried out the internal audit

*Matthew Garner* SIGNATURE REQUIRED

Date

15/04/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must** explain why not (add separate sheets if needed).

North Ferriby Parish Council  
22 The Triangle  
North Ferriby  
HU14 3AT

Our Ref.: NOR0027/8994834

15 April 2026

Dear Jo

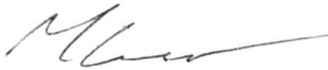
### **North Ferriby Parish Council**

We write to advise that we have completed the interim audit of the Council's internal controls for the period ended 31 March 2026. We can confirm the following points were carried out and concluded in accordance with the Council's needs and planned coverage. These are summarised below:

- Appropriate books of account have been properly kept throughout the period
- The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for
- The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these
- Expected income was fully received, based on correct prices, properly recorded, promptly banked and VAT was appropriately accounted for
- Petty cash payments were properly supported by receipts, expenditure was approved and VAT was appropriately accounted for
- Salaries to employees and allowances to members were paid in accordance with council approvals and PAYE and NI requirements were properly applied
- Asset and investment registers were complete and accurate and properly maintained
- Periodic bank reconciliations were properly carried out
- Period end accounts were prepared on the correct accounting basis (receipts and payments), agreed with the cash book, and were supported by an adequate audit trail from underlying records.

We do not express an opinion on the internal controls as a whole, we report only on the matters detailed above in accordance with the scope of our engagement as confirmed by you. Our work has been undertaken in accordance with the terms of our engagement and we have stated to the council's members those matters we were required to report to them in this letter and for no other purpose. In these circumstances, to the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the council and the council's members as a body, for the work performed or the details outlined in this letter.

Yours sincerely



**Matthew Garner ACA**  
Director