

Annual Internal Audit Report 2025/26

Stoke Mandeville Parish Council

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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.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			N/A
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
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.	Yes		
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>			N/A
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.	Yes		
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>	Yes		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	Yes		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	Yes		
P. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes		

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

05/04/2025 19/03/2026

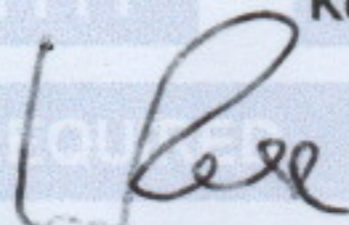
DD/MM/YYYY

DD/MM/YYYY

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit

SIGNATURE REQUIRED



Date

DD/MM/YYYY 22/04/2026

*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).

Tony Skeggs
Parish Clerk
Stoke Mandeville Parish Council
The Community Centre
Eskdale Road
Stoke Mandeville
HP22 5UJ

30th April 2026

Dear Tony,

Year End Internal Audit Report

An audit was carried out by Kevin Rose on Friday 17 April 2026. This was the Year End audit following on from the interim audit carried out on 19 March 2026.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 210 items. A total of 74 items were tested during this audit in addition to the 136 items tested and checked during the interim audit process. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council for this financial year.

-Petty cash (Box F)

-Exemption from External Audit (Box K)

(Please refer to the explanation of my 'Not Covered' responses on Page 3)

Areas subject to audit were;

- the Payment system (Box B)
- Risk and insurance (Box C)
- Budget and precept setting and monitoring (Box D)
- Petty cash (Box F)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- Exemption from External Audit (Box K)
- the Transparency Code (for Smaller Authorities) (Box L)
- the Publication of the Annual Governance and Accountability Return (Box N)
- Trust Funds (Box P)

Summary of tests undertaken during this audit

Positive response	29
Negative response	4
Not Applicable to your Council	41
Total tests carried out	<u>74</u>

Of the 74 applicable items tested a Positive response was obtained in respect of 29 tests. There were 4 Negative responses identified and 5 Observations were made, details of which are set out in the attached Year End Internal Audit Observations.

Based on the internal audit testing carried out I am satisfied that the internal controls in operation during the period were effective for the 2025/26 financial year.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,



Kevin Rose ACMA
Director

Internal Audit 'Not Covered' Responses

Internal Control Objective	Reason for Not Covered Response
F: Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	The reason for the Not Covered response for Objective F is that we understand that your Council does not maintain a Petty Cash. (Note: Where cash is held as a cash float, solely for the purpose of providing change, this is covered in our response to Internal Control Objective I)
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. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered"	The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from a limited assurance review for the relevant financial year.

**STOKE MANDEVILLE PARISH COUNCIL
MEMBERSHIP OF COMMITTEES
AS AT 19 MAY 2026**

COMMUNITIES - 4

Membership – D Field (Chair), M Broad, J Gates, and J Theobald.

FINANCE AND GOVERNANCE - 5

Membership – B Ezra, S Kirve, A Lennard, G Shrivastava, and P Wood.

PLANNING - 4

Membership – L Prestage, A Lennard, K Shanahan, and J Theobald.

NEIGHBOURHOOD PLAN STEERING GROUP - 3

Membership -

Parish Councillors: L Prestage (Chair), K Shanahan, and.

Residents: D Smith.

BUCKS CC SPORTS & SOCIAL TASK & FINISH GROUP - 4

Membership -

Parish Councillors: S Kirve, and G Shrivastava.

Residents: M Duncan, and D Smith.

MARSH LANE BURIAL GROUND DEVELOPMENT WORKING GROUP - 2

Membership – B Ezra, and P Wood.

STOKE MANDEVILLE VILLAGE COMMUNITY ASSOCIATION CHARITY GROUP (TRUSTEES) - 5

Membership – G Shrivastava (Chair), B Ezra, J Theobald, and P Wood.

Residents: I Linares.

MAJOR PROJECTS WORKING GROUP - 3

Membership – S Kirve, G Shrivastava, and J Theobald.

ENVIRONMENTAL REGENERATION WORKING GROUP - 2

Membership – K Shanahan (Chair), and K Middleton.

LIST OF RECEIPTS AND PAYMENTS FOR PARISH COUNCIL MEETING ON 13th MAY 2025

RECEIPTS

Date Received	Received from	Reference	Amount Received			Details
			Gross	VAT	Net	
31/03/2026	NatWest Bank	march	217.61	-	217.61	Interest for March
23/04/2026	HMRC	VAT126	34,848.56	-	34,848.56	Reclaimed VAT from 2025/26 Year
30/04/2026	Hamilton, Casserley, Sheikh	PitP	75.00	-	75.00	Fees for Craft Stalls * 3
01/05/2026	J Sasso	playing fd	625.00	-	625.00	First Quarter Exclusive Use Payment
05/05/2026	CCLA	april	240.63	-	240.63	Interest for April
06/05/2026	Michael Bishop	deposit	125.00	-	125.00	Deposit for Plot 261 Swallow Lane
09/05/2026	Lloyds Bank	may	170.54	-	170.54	Interest for May
12/05/2026	Various	PitP	300.00	-	300.00	Fees for Food & Craft Stalls * 6
12/05/2026	EKFB	donation	800.00	-	800.00	Donation from EKFB for Party in the Park
Total Receipts			37,402.34	-	37,402.34	

PAYMENTS - From Current Account

			Gross	VAT	Net	Transaction Detail
Direct Debits						
29/04/2026	Onecom Ltd	7801690	89.59	14.93	74.66	Office Phone - 31 March 2026
06/05/2026	Lloyds Bank	483189669	8.50	-	8.50	Bank Charges to 9th April Current A/c
15/05/2026	Lloyds Bank	484206119	8.50	-	8.50	Bank Charges to 15th April Debit Card A/c
19/05/2026	Peoples Pension	april	438.61	-	438.61	Pension Costs April 2026
			545.20	14.93	530.27	
Online Bank Transfer - Paid 23rd April						
23/04/2026	Aubergine 262	16080	180.00	30.00	150.00	One off WCAG 2.2AA Compliance Test
23/04/2026	Cllr P Wood	expenses	3.15	-	3.15	Refreshments for Fun & Fitness
			183.15	30.00	153.15	
Online Bank Transfer - Paid 28th April						
28/04/2026	BALC	6939	1,341.84	-	1,341.84	2025/26 Annual BALC & NALC Membership
28/04/2026	BALC	7027	25.00	-	25.00	2026 Clerks Conference - 20th April
28/04/2026	M Surana	refund	25.00	-	25.00	Refund of Craft Stall fee for PitP
28/04/2026	Clerk	april	2,340.95	-	2,340.95	Salary for April 2026
28/04/2026	Assistant Clerk	april	965.63	-	965.63	Salary for April 2026
28/04/2026	Parish Warden	april	621.60	-	621.60	Salary for April 2026
28/04/2026	HMRC	Tax & NI	1,112.18	-	1,112.18	PAYE & NIC for April
28/04/2026	St Mary The Virgin	Ark2026/27	40.00	-	40.00	Hire of Ark for AITC Four Sessions in April
28/04/2026	Gardenforces	2026-04-048	315.60	52.60	263.00	Clearing Vegetation from Goat Centre verge
			6,787.80	52.60	6,735.20	
Online Bank Transfer - Paid 1st May						
01/05/2026	JM Band	1596	719.88	-	719.88	5,000 Embossed Plastic Tokens
01/05/2026	Foreign Transaction Charge	1596	15.00	-	15.00	International Payment to Denmark
			734.88	-	734.88	
Online Bank Transfer - Paid 13th May						
13/05/2026	SMVCA	Apr-26	44.00	-	44.00	Hire of Park Room for Fun & Fitness
13/05/2026	CDS	76372	3,600.00	600.00	3,000.00	Project Management Burial Ground (April)
13/05/2026	ENC Ltd	924	3,280.80	546.80	2,734.00	Risborough Road / Roylands New Column
13/05/2026	Tulu Toilet Hire	51002	128.57	21.43	107.14	Portable Toilet for Playing Field - April
13/05/2026	Drax	1109374774	694.00	115.66	578.34	Street Lighting for March 2026
13/05/2026	IAC Audit & Consultancy	2125	474.00	79.00	395.00	Internal Audit of 2025/26 Annual Return
13/05/2026	Gardenforces	2026-04-053	678.00	113.00	565.00	Removal & Disposal of Compost Heap.
13/05/2026	R Haines	April	337.50	-	337.50	Playing Field Bin Emptying / Litter Picking
			9,236.87	1,475.89	7,760.98	
From Clerks Debit Card Account						
28/04/2026	Solopress	4885486	140.67	-	140.67	Party in the Park - 5000 Flyers
28/04/2025	Sumup	107959698	189.60	31.60	158.00	Two Sumup machines
29/04/2026	JRB Enterprises Ltd	15029	36.48	6.08	30.40	Dog Waste Dispensing Bags
07/05/2026	Stihl	916982189	33.39	5.56	27.83	Face Protection Visor
13/05/2026	UPS		135.84	-	135.84	Import Tariff for Plastic Tokens
			535.98	43.24	492.74	
Total Payments			18,023.88	1,616.66	16,407.22	

This list of payments has been checked by the clerk and verified for payment.

Signed A. Skeggs (Clerk)

Date 14th May 2026

The above payments were approved by the Parish Council at its meeting on 19th May 2026.

Signed _____ (Chair)

This is an electronic signature - a hard copy with a wet signature is available.

BANK BALANCES AS AT 14 MAY 2026

£	5,481.15	Treasurers Account
£	250,201.54	Deposit Account
£	500.00	Debit Card Account
£	91,472.78	NatWest 95 Day Liquidity Account
£	84,500.00	Hinckley & Rugby Building Society
£	80,000.00	CCLA Public Sector Deposit Account
£	512,155.47	

#NAME? 19th May 2026

Parish Council Meeting – 19th May 2026

Clerks Report (For Information Only)

Below are updates to the Council on issues that are ongoing where no decision or minimal expenditure is required. The purpose of this update is to keep Councillors and the public up to date on various issues and to save time at the meeting.

Streetlights / Lighting –

- Nothing to report.

Community Centre / Playing Field –

- Playing Field – Nothing to report.

Environmental Issues – From Residents

- Far Furlong – A request to clear up the verge next to his property.
- 54 Orwell Drive – Overhanging tree branches from tree on grass verge. Cleared by the Parish Warden.
- Ligo Avenue – A resident has reported fly-tipping in the sub-station and requests signage is put up.
- Anton Way / Parslow Close – Overgrown hedge needs cutting back. Passed to the Parish Warden.

Environmental Issues –

- Shelter Outside Church – The shelter needs re-staining. Passed to the Parish Warden.

Allotments –

- Meeting – A meeting was held with a number of allotment holders to promote the Grow to Give initiative where surplus food is donated to food banks. Also, a number of suggestions came out of the meeting which will be presented to the Council at a later date.

Burials -

- Compost Heap – The compost heap has been cleared and is ready to be filled again.

Other -

- Rights of Way – A member of the Ramblers will be walking the Rights of Way around the village during the summer checking for obstructions / missing waypoints etc.

Parish Warden

- Various work at the burial ground, allotments and the footpath alongside the church.

SMVCA Related

- Nothing to report.