Bev Cornish
Clerk to Tisbury Parish Council
The Reading Room
High Street
Tisbury
SP3 6LD

12th June 2026

Dear Bev,

Year End Internal Audit Report

An audit was carried out by Kevin Rose on Wednesday 10 June 2026. This was the Year End audit following on from the interim audit carried out on 30 December 1899.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 210 items. A total of 157 items were tested during this audit in addition to the 53 items tested and checked during the pre-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.

-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 Accounting system and records (Box A)
-the Payment system (Box B)
-Risk and insurance (Box C)
-Budget and precept setting and monitoring (Box D)
-Income billing, collection and VAT (Box E)
-Petty cash (Box F)
-Payroll(Box G)
-Assets and investments (Box H)
-Bank reconciliations (Box I)
-Accounting Statements (Box J)
-the Transparency Code (for Smaller Authorities) (Box L)
-compliance with digital and data legislation (Box O)
-Trust Funds (Box P)

Summary of tests undertaken during this audit

Positive response	96
Negative response	9
Not Applicable to your Council	52
Total tests carried out	**157**

Of the 105 applicable items tested a Positive response was obtained in respect of 96 tests. There were 9 Negative responses identified and 13 Observations were made, details of which are set out in the attached Year End Internal Audit Observations.

Summary of tests undertaken for the financial year (including interim audit work)

Positive response	142
Negative response	10
Not Applicable to your Council	58
Total tests carried out	**210**
Tests not carried out	Nil

Unfortunately there were 2 Non-Compliances identified during the year and the Council should consider these in detail as they will result in a Negative response on the Annual Internal Audit Report. The Non-Compliances both relate to the 'joint burial' arrangements the Council has in place with a neighbouring parish. It appears that the Council has failed to properly account for these arrangements and that there is a 'clerk' of this committee who is not employed by the parish Council. The Council to note that joint committees of Councils are not distinct legal entities and may not employ staff, contract with other parties or operate bank accounts.

The Council will need to consider what response it may give in respect of Assertion 1 of the Annual Governance Statement.

Based on the audit testing carried out I am satisfied that, other than in respect of the Burial Committee, the Council's internal controls were effective during the 2025/26 financial year.

I would like to express my thanks for the assistance and hospitality 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
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.