THERFIELD PARISH COUNCIL

INTERNAL AUDIT 2025-26

CLERKS REPORT

Introduction

This report is to be read in conjunction with the Internal Audit Report prepared by the HAPTC IA Auditor for the 2025-2026 Financial Year.

Therfield Parish Council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

This report lays out the Clerk's recommendation to address the matters raised in the Internal Audit Report as prepared by the HAPTC IA Auditor. Council will be asked to consider this Report at a meeting of Full Council to be held on 12th May 2026.

Issue 1- Precept and Budget 2025/2026

Category	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
Concern	The Auditor was unable, from the published records, to determine either how the 2025/26 Precept was decided or indeed what its value was and no figure was recorded in the minutes. No explanation was given for the variance between the figure that would result from the mandated calculation and the (smaller) amount claimed from the District Council.
Recommended Solution	Council have already rectified this concern in the setting of the 2026/2027 Budget and Precept by adhering to the process as set out in the Local Government Finance Act 1992 (Section 49). This resulted in a balanced budget which was approved by Council at a Meeting of Full Council in January 2026 (Minute 14.01.26). The resulting Precept was agreed and Minuted at the same meeting. The 2026/2027 Budget is displayed on the Council website.

Issue 2- Certificate of Exemption 2024/2025

Category	That the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt
Concern	Whilst the Council met the exemption criteria and exempted itself from a limited assurance review, it does not appear to have met the mandatory publication requirements set out in the Transparency Code for Smaller Authorities.
Recommended Solution	The Certificate of Exemption has been prepared for the 2025/2026 Financial Year. Council will be asked to approve the exemption at a Meeting of Full Council on 12th May 2026. This approval will be minuted. The Certificate of Exemption will be sent to the External Auditor and displayed on the Council website.

Issue 3- Exercise of Public Rights 2024/2025

Category	In the year covered by this AGAR, that the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations
Concern	The required notice was not displayed
Recommended Solution	The Exercise of Public Rights Notice has been prepared for the 2025/2026 Financial Year. Council will be asked to approve the Notice at a Meeting of Full Council on 12th May 2026. This approval will be minuted. The Notice will be displayed on the Council website.

Issue 4- Transparency Code / Publication of Information

Category	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
Concern	The requirements for publication are set out in the Transparency code for smaller authorities (December 2014) which became mandatory under The Smaller Authorities (Transparency Requirements) (England) Regulations 2015, together with The Accounts and Audit Regulations 2015 and the Freedom of Information Act 2000. These requirements have not been met.
Recommended Solution	The Council approved and published a “Information Available under the Publication Scheme” document in November 2025 in accordance with ICO guidelines. All information has been published in accordance with this guide on the Council website where indicated. Council will publish all associated documents and papers with each Agenda on the Council website going forward. Council will meet all the reporting requirements associated with the 2025/26 AGAR.