To: The Members of Broadway Parish Council
2025/26 Annual Internal Audit

I carried out the Broadway PC Internal Audit via Microsoft Teams on Wednesday 13th May with Kim Larsson, Clerk & RFO.

Prior to our Teams meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the 25/26 agendas and minutes and the statutory and good practice policies adopted by the Council.

The Annual Parish Council Meeting minutes continue to be very well structured, providing clear evidence of sound governance. The AGAR is well recorded, and bank reconciliations are being shared.

It was positive to note the Council's decision to move its banking arrangements from Natwest to Unity Trust Bank, a provider experienced in supporting local councils, and the minutes reflect constructive discussions regarding the investment of Council reserves.

In terms of core governance documents, Standing Orders, Financial Regulations, the Code of Conduct, and the Financial Risk Assessment were all reviewed within the last 12 months and the Asset Register was also reviewed and re-approved with no changes on last year.

Insurance arrangements were delegated to the Clerk, with an agreed update at the following meeting, which is an appropriate and efficient approach. Memberships with SALC and SLCC have been renewed and it was encouraging to read that the Clerk's salary has been increased to SCP17, though this still remains very low, particularly given the Clerk is now CiLCA-qualified.

The Internal Audit report was considered by full council, and my appointment was correctly recorded in the March minutes.

Just a few administrative points to address: (i) the October '25 minutes are not currently available on the website and (ii) the Financial Regulations still display a "Draft" watermark on each of the 13 pages and need the May 2025 re-adoption date added; similarly, the Code of Conduct requires an adoption date.

Budget setting for 2026/27 was appropriately discussed across November and December, approved in January, and the full budget was helpfully appended to the minutes. The precept was also considered and agreed with no increase on the previous year.

Although bank statements were not available in time for the February meeting, it was good to read the Clerk had minuted the Council's own risk assessment requirement for quarterly reconciliations.

The Scheme of Delegation and IT Policy have both been adopted, and it is very good to see that a DSE Assessment was completed.

In regard to the new Assertion 10 internal control requirements, the Council has a .gov.uk domain, compliant Clerk and Councillor email addresses, and an adopted Publication Scheme and IT policy. There are however, some issues around web accessibility that needing addressing with your domain provider in order to fully meet the WCAG 2.2 AA requirements.

In conclusion, based on the evidence reviewed, I am content to confirm that internal control objectives have been satisfactorily met for the 2025/26 financial year and as such I have duly signed off the Annual Internal Audit Report.

Joanna Simonds, PiALC, CiLCA, PSLCC
Internal Auditor to the Council
20th May 2026

This Internal audit was carried out in association with best practices from NALC and the Governance and Accountability for Smaller Authorities in England - Practitioners' Guide 2025

The figures submitted in the Accounting Statements 2025/26 are:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	58,411	68,055
2. Precept or Rates and Levies	31,400	32,500
3. Total other receipts	4,654	8,624
4. Staff costs	7,357	8,602
5. Loan interest/capital repayments	0	0
6. All other payments	19,052	14,939
7. Balances carried forward	68,055	85,638
8. Total value of cash and short-term investments	68,055	85,638
9. Total fixed assets plus long-term investments and assets	88,800	88,800
10. Total borrowings	0	0