



Tracey Lovell
Parish Clerk
Braunton Parish Council
Chaloners Road
Braunton
EX33 2ES

7th October 2025

Dear Tracey,

Interim Internal Audit Report

An audit was carried out by Kevin Rose on Wednesday 1 October 2025. This was the interim internal audit, part of the annual internal audit coverage of the Council. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Council's website.

The audit was undertaken using the standard IAC Audit Checklist, that we use for all Local Councils, which has 206 items. A total of 91 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. A balance of 115 items remain to be tested.

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)
- the Transparency Code (for Smaller Authorities) (Box L)
- Trust Funds (Box O)

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)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- the Transparency Code (for Smaller Authorities) (Box L)
- the Publication of the Annual Governance and Accountability Return (Box N)

Of the 84 applicable items tested a Positive response was obtained in respect of 74 tests. There were 10 Negative responses identified and 12 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

Summary of tests undertaken during this audit

Positive response	74
Negative response	10
Not Applicable to your Council	7
Total tests carried out	91

I am pleased to advise that no 'Non-Compliances' were identified at this stage that would give rise to a negative response on the statutory Annual Internal Audit Report.

One matter that I would particularly like to draw to the Council's attention is the review of Risk. It is a requirement of the Annual Governance Statement and Annual Internal Audit report to confirm that a review of Risk has been carried out during the financial year. As at the date of this interim audit this has not yet been done. The Council must ensure that such a review is conducted and formally recorded in the Minutes prior to the end of the financial year.

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

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director