

**Independent Internal Auditors report to the Members of Doynton Parish Council**

**YEAR ENDED 31<sup>ST</sup> MARCH 2026**

Doynton Parish Council Accounts have been examined in all areas outlined by B D O LLP in the attached schedule.

Internal financial controls are in order, and I have no matters arising from the Audit.

Mrs Patricia A Trull

Internal Auditor

28th<sup>t</sup> April 2026

Auditors report to the members of	Yes/no (Checked and agreed)	Comment
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<b>Doynton Parish Council</b>		
1. Is the cash book maintained and up to date	Yes	None
2. Is the cashbook arithmetically correct	Yes	None
3. Is the cashbook regularly balanced and reconciled to the bank statement	Yes	None
4. Standing orders formally adopted and reviewed	Yes	Adopted meeting 8.7.25
5. Financial regulations formally adopted and reviewed	Yes	Adopted meeting 8.7.25
6. RFO Elaine Weightman employed as such	Yes	None
7. Have items or services above de minimus amount been competitively purchased	Yes	None
8. Has the Clerk/RFO authority to spend in emergencies Quotes required Tenders required	Yes	£250  Above this amount To be put forward to full Council
9. All payments in the cash book supported by invoices, authorised and minuted	Yes	None
10. VAT recorded and claimed	Yes	None
11. Section 137 expenditure recorded within statutory limits	Yes	None
12. Financial signed authority for expenditure two or more Councillors. The Clerk/RFO is not a signatory	Yes	None
13. Cheque Counterfoils are initialled by the signatories if the cheque book is used	Yes	none
14. Internal audit control procedure in	Yes	None

place. All Councillors are given copies of expenditure and bank statements. All expenditure in minute referenced.		
15. No unusual activities noted in the minutes	Yes	None
16. Annual Risk Assessment Minuted	Yes	Risk Assessment adopted 8.7.25
17. Insurance cover appropriate	Yes	Zurich Municipal to be reviewed December 2026
18. Council prepared an annual budget in support of its precept	Yes	Annually November 2025
19. Expenditure against budget regularly reported to the Council	Yes	None
20. No unexplained variances	Yes	None
21. Is income recorded and banked promptly	Yes	None
22. Does the precept recorded in the cash book agree with South Glos Council notification	Yes	None
23. Security controls over cash adequate	Yes	None
24. No petty cash	N/A	None
25. Are salaries paid agree with those approved by the Council	Yes	None
26. Has PAYE/NIC been properly operated by the Council as an employer	Yes	None
27. Where PAYE/NIC is not operated due to low salary level has HMRC been informed	Yes	HMRC informed on an annual basis
28. Clerks expenses are approved by the Council and supported by invoices	Yes	None
29. Asset register maintained including all material assets owned. Values	Yes	Updated Minute meeting 16.9.25

agreed by insurance valuations		
30. Bank accounts reconciled	Yes	Bi Monthly (Minuted)
31. There are no unexplained balances in any reconciliation	Yes	None
32. All accounts are prepared on the correct accounting basis	Yes	None
33. Accounts reflect the cash book entries	Yes	None
34. Audit trail on each bi monthly meeting undertaken (Payment Invoice/minute reference)	Yes	None
35. No debtors or creditors recorded	Yes	None
36. Minutes signed by the Chairman/Vice Chairman at each meeting. Minutes pages and numbered	Yes	None
37. No burial ground	Yes	None
38. No evidence of fraudulent activity noted	Yes	None
39. Playground/play equipment	Yes	ROSPA report annually – April 2026