MERIDEN PARISH COUNCIL

INTERNAL AUDIT REPORT

FOR THE FINANCIAL YEAR

2025 - 2026

Prepared by: Bill Robinson

Issued April 2026

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Statement of Responsibility

The audit work I have undertaken was carried out based upon the Internal Audit Scope agreed with The Clerk/Responsible Financial Officer of Meriden Parish Council

This report has been prepared solely for Meriden Parish Council's use and should not be quoted in whole or in part. No responsibility to any third party is accepted as the report has not been prepared, nor is intended, for any other purpose.

The matters raised in this report are only those which came to my attention during the course of the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The Parish Council should assess recommendations for improvements for their full impact on the Parish Council's budget, financial regulations, standing orders, risk assessments, and any other activities before they are implemented.

The responsibility for a sound system of internal control rests with the Parish Council and therefore audit work performed by the Internal Auditor should not be relied upon to identify all circumstances of fraud or irregularity should there be any, although these internal audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance. Effective implementation of Internal Audit recommendations by the Internal Auditor to the Parish Council is important for the maintenance of a reliable internal control system.

Consultant
W.J.Robinson. BA (Hons) MA

Meriden Parish Council
Internal Audit

The Internal audit was undertaken on 17th April 2026, with the Parish Clerk/RFO.

Accurate book keeping

- Income and expenditure entries to the cashbook were checked and found to be up to date and correct.
- All payments and receipts were found to be correct and supported by documentation
- All payments were supported by the proper authorisation from the Parish Council.
- Bank reconciliation across all accounts – this was checked and found to be correct.
- In addition an audit trail of the following cheques was carried out.

For year 1st April 2025 to 31st March 2026
Current Account

Date	Payment	Amount	Payee	Minute ref.
May 25	BACS	£150.00	APS Services	20/2526.1
May 25	BACS	£75.40	WRCC	20/2526.1
May 25	BACS	£240.00	DM Payroll	20/2526.1
May 25	BACS	£640.11	HMRC	20/2526.1
Jun. 25	BACS	£290.00	HHI	40/2526.1
Jun. 25	BACS	£291.00	W.Robinson	40/2526.1
Jun. 25	BACS	£1,403.20	Clear Councils	40/2526.1
Jul. 25	BACS	£1,762.50	Parkway	63/2526.1
Jul. 25	BACS	£435.60	WRCC	63/2526.1
Jul. 25	BACS	£504.00	Moore	63/2526.3
Sep. 25	BACS	£1,822.50	Parkway	89/2526.1
Sep. 25	BACS	£200.00	Meriden Mag.	89/2526.1
Sep. 25	BACS	£320.00	HHI	90/2526.1
Sep. 25	BACS	£561.60	WRCC	90/2526.1
Oct.25	BACS	£1,642.50	Parkway	118/2526.1
Oct.25	BACS	£1,810.00	Wellers Law Gp.	118/2526.1

Date	Payment	Amount	Payee	Minute ref.
Nov.25	BACS	£60.00	Real Point Media	142/2526.1
Nov.25	BACS	£1,638.00	Shelter Maint. Ltd.	142/2526.1
Dec.25	BACS	£130.00	HHI	165/2526.1
Dec.25	BACS	£1,642.00	Parkway	165/2526.1
Jan.26	BACS	£216.00	HOESC	190/2526.1

Jan.26	BACS	£42.00	NALC	190/2526.1
Feb.26	BACS	£500.00	HHI	214/2526.1
Feb.26	BACS	£1,152.00	Mid. Forestry	214/2526.1
Mar.26	BACS	£360.00	Edge IT	236/2526.1
Mar.26	BACS	£1,228.50	Parkway	236/2526.1

All payments were correctly matched to the individual invoice and minute reference.

AGAR 2024-2025
It was noted in minute 12/2526.1 that the Annual Governance Statement for the financial year 2024-25 was approved.

It was noted in minute 12/2526.2 that the Annual Accounting Statement for the financial year 2024-25 was approved.

It was noted in minute 12/2526.3 that the Notice of Public Rights of Inspection for the financial year 2024-25 was approved.

AGAR 2025-2026
The internal Auditor signed the relevant page 3 of the AGAR for the financial year 2025-2026.

Year End Accounts
The year end accounts for the financial year 2025 -2026 were checked with the Clerk/RFO and found to be arithmetically correct across all accounts. These accounts were found to be properly reconciled to the relevant bank statements

Income and Expenditure Accounts
These were checked and found to be correct on the Edge IT financial system, with all income properly banked in an expeditious manner.

It was noted that a Lloyds Bank card is held by the Clerk with a limit of for expenditure of £1000 and that the deputy Clerk can also access this card;

It was noted in minute 14/25.i that all Cllrs have authorisation to approve payments only
It was noted in minute 14/25.ii that the Chair of FGP committee have access in order to complete ad hoc financial monitoring

Income Control
It was noted that there all receipts including the precept were paid directly to Meriden Parish Council bank account and entered into the Edge IT financial system.

Budget Controls
It was noted that a cashbook financial summary was produced by the Clerk on a monthly basis together with a quarterly budget against expenditure – good practice.

It was noted in minute 80/2526.1 that the Parish Council discussed at length the possibilities for the 2026/27 budget with the Clerk/RFO to prepare a forecast on the precept possibilities

It was noted in minute 163/2526.1 that the Clerk/RFO provided an updated draft budget for 2026-27
It was noted in minute 186/2526.1 that a budget for the financial year 2026-27 was formally approved

It was noted in minute 184/2526 that Meriden Parish Council engaged in a budget consultation with residents via facebook.

It was noted that the Clerk provides a bank reconciliation on a monthly basis – good practice.
It was noted that there is budget monitoring on a quarterly basis – this too is good practice.

Precept
It was noted in minute 185.2526.1that the Parish Council formally approved the precept level for the financial year 2026-27.

Delegation of Power
It was noted in minute 12/25.1 that Meriden Parish Council has approved the terms of refence and delegated powers for the Finance, Governance, and Personnel committee, and also the Planning, Transport, Environment and Climate Change committees – it is good practice to formally record all delegation.

Loans
It was noted that there are no outstanding loans

Petty Cash
Meriden Parish Council does not operate a petty cash scheme, and this information will be forwarded to the External Auditor.

Internal Auditor
It was noted in minute 188/2526.1 that an internal auditor for 2025-2026 was formally appointed – good practice to record the appointment..

Standing Orders
These were seen online at Meriden Parish Council website

It was noted in minute 10/25.1 that Standing Orders were updated and approved

Financial Regulations
These were seen online at Meriden Parish Council website

It was noted in minute 13/25.1 that Financial Regulations were updated and approved

Asset Register
It was noted in minute 212/2526.1 that the asset value for 2025-26 was approved and it matches the value shown on Box 9 page 5 of the 2025-26 AGAR document

Parish Council Agendas
These were noted and found to be correct and properly signed by the Clerk with no unusual activity.

Minutes of the Parish Council meetings
All minutes were checked, and found to be satisfactory and properly signed, with no evidence of any unusual activity.

It was noted in minute 042/2526.1 that a new Cllr. was formally co-opted to the Parish Council
It was noted in minute 124/2526.1 that a new Cllr. was formally co-opted to the Parish Council

Insurance
It was noted in minute 14/2526.1 and 14/ 2526.2 that the Parish Council received an insurance quote from Clear Councils and approved a 3 year contract.

Payroll
It was noted in the minute 231/2526.1 that Meriden Parish Council payroll will still be administered by D.M.Payroll for the period 1st April2026 to 31st March 2027
It was noted that Meriden Parish Council meets all its payroll obligations.

Parish Council Committees
It was noted in minutes of the meeting on 19/05/25 item 05/25 that Cllrs were elected to the Planning; Transport, Environment and Climate Change committees were approved, good practice to approve all committees
It was noted in minutes of the meeting on 19/05/25 item 06/25 that Chairs of the Finance, Governance, and Personnel Committees were elected – good practice
It was noted in minute 13/25.1 that the terms of reference and Delegated Powers for the Finance, Governance, and Personnel Committee were approved.
It was noted in minute 77/2526.1 That Staffing Committee members were approved
It was noted in minute of the meeting on 19/05/25 item 7/25 that the Parish Council approved the creation of a Neighbourhood Development Plan

It is good practice to define all committee powers.

Parish Council Policies
It was noted that all Parish Council policies are held online – good practice.

It was noted in 86/2526.1hat Meriden Parish Council approved the following policies – Retention of Documents, Data Protection, Investments, Community Emergency Plan..
It was noted in minute 108/25261 that the following policies were reviewed and approved – Code of Conduct, Sexual Harassment Policy, Vexatious Requests.
It was noted in minute 135/2526.1 that the following policy was adopted - Accepting Donations.
It was noted in minute 207/2526.1 that the following policies were reviewed and adopted – Information Technology, FOI, Publication Policy.

It is also good practice to formally review policies on a regular basis and the Parish Council needs to be aware that where there a lot of policies for review that time constraints can be an issue

It was noted that the Parish Council has a lone working policy which is to be commended, however the Parish Council needs to be constantly aware of the risks to the Clerk and Cllrs, from travelling to and from the pavilion especially in the darker months given the absence of light around the pavilion.

Risk Assessment:
The Risk Assessment document for the Meriden Parish Council was seen online and is a good document.

Any risk assessment (financial) document will need to be reviewed in order to take account of the Meriden Parish Council credit card.

Appraisal Policy
Document was seen online and is a good document and covers the risks to Meriden Parish Council

Allowances
It was noted in minute 09/25.1 that all members allowances are paid in accordance with Solihull Metropolitan Borough Council guidelines

Contracts
It was noted in minute 211/2526.1 that quotes were received for the Sports Park and Pavilion maintenance (as listed in Appendix 1 to the minutes of the meeting on 16th February 2026)

Parish Council website
This was found to be easy to navigate and the Parish Council website meets all statutory requirements.

Conclusion
Whilst undertaking the Internal Audit, it is apparent that the Clerk/RFO is carrying out her responsibilities to the standard required by Local Government Finance Regulations.

Where I have commented on future actions, these are not criticisms as such; rather they are only issues for Meriden Parish Council to consider.
Where the Parish Council has policy documents on public view on the website it behoves the Council to ensure that the documents can be seen to be up to date.

It will be noted that in the Internal Audit Report 2025/26 of the AGAR Return 2025/26 Part 3 the internal auditor marked items F and K as Not Covered. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Meriden Parish Council it means that there is no petty cash, and that item K is not applicable, a letter to Moore to that effect has been added by the internal auditor

This concludes the Internal Audit.

Signed……**(Signature Redacted for Website)**
Dated… 27th April 2026
W.J.Robinson