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Internal Audit Report for Dartmoor Forest Parish Council dated 9th May 2026

The internal audit was carried out on the 7th of May 2026 examining all pertinent documents after checking the website of the Parish Council.

Internal control objectives A to N were checked alongside other items pertinent to good governance of the council.

- i. Objective B; Council did not comply with its financial regulations in the year 2025 to 2026, not all expenditure was approved. Members of the public are not permitted to spend Council monies at any time and then bring invoices to Council to be paid.
- ii. Objective C; there is no risk assessment in place so this could not possibly be reviewed.
- iii. Objective D; it is unclear regarding the setting of the precept as no amount was resolved during this financial year nor was the precept setting minuted.
- iv. Objective I; there is no record of periodic bank reconciliations.
- v. Objective L; no information was published.
- vi. Objective M; no record of the public rights being published.
- vii. Objective N; no record that the Council complied with the publication requirements for the 2024/25 AGAR.
- viii. Objective O; digital and data compliance has not been complied with.

All these objectives required to be stated as a 'NO'. I noticed that petty cash had been ticked on the previous internal audit, but have been informed that there is no petty cash used by this Council.

Additionally, the lengthsman is an employee – has he a contract of employment and if not, why not.

The asset register requires updating with values being put in place. There are no accounts from previous years featured on the website. These should be reinstated and put in place as required by law.

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