



# Dartmoor Forest Parish Council

Parish Clerk, Mrs A Horn,  
Coombe Farm  
Lake Sourton,  
EX20 4HQ.  
Tel: 07480 834523

Dear P K Littlejohn

I took up the position of Parish Clerk on 16 March 2026, towards the end of the 2025/26 financial year. The previous Clerk had decided to retire, and a replacement was appointed in February 2026 with a three-week handover period. The replacement Clerk subsequently left at the beginning of March, after which I was appointed on 16 March. The retiring Clerk remained in post until the end of March to provide continuity and support.

The Council also appointed a new Internal Auditor during the year to ensure a thorough and independent review of all aspects of the Council's governance and financial management.

The Internal Auditor raised the following observations. Details of the actions taken, or planned, to address each matter are set out below.

## **i. Objective B – Compliance with Financial Regulations**

The Internal Auditor noted that the Council did not fully comply with its Financial Regulations during 2025/26, as not all expenditure was formally approved by the Council prior to being incurred. In particular, expenditure should not be incurred by members of the public on behalf of the Council and subsequently submitted for reimbursement.

### **Action taken:**

The Council has reviewed and strengthened its expenditure approval procedures. All expenditure must now be approved by resolution of the Council before any commitment is made, and all approvals are formally recorded in the minutes.

Minute ref: 28th April 2026 8.1

## **ii. Objective C – Risk Assessment**

The Internal Auditor found that no financial risk assessment was in place during the year and therefore no review could be undertaken.

### **Action taken:**

A comprehensive Financial Risk Assessment was adopted by the Council at its meeting in May 2026 and will be reviewed regularly.

Minute ref: 26th May 2026 13.1

## **iii. Objective D – Precept Setting**

The Internal Auditor was unable to identify evidence of a formal resolution setting the precept, as no amount was recorded in the minutes during the financial year.

### **Action taken:**

The Council will ensure that future precept decisions are formally resolved and accurately recorded within the meeting minutes.

## **iv. Objective I – Bank Reconciliations**

No evidence was available to demonstrate that periodic bank reconciliations had been carried out during the year.

### **Action taken:**

Monthly bank reconciliations are now completed and reviewed by a councillor who is not a

bank signatory. The reconciliations are presented to and approved by the Council at each monthly meeting.

Minute ref: 26th May 2026 12.5

#### **v. Objective L – Publication of Information**

The Internal Auditor noted that required information had not been published.

##### **Action taken:**

The Council's website is currently being updated to ensure compliance with statutory requirements. The Council is also publishing documents in accordance with the Transparency Code and recognised best practice.

#### **vi. Objective M – Exercise of Public Rights**

No evidence was available to demonstrate that the Notice of Public Rights had been published.

##### **Action taken:**

This matter has been addressed for the current year. The Notice of Public Rights has been published on both the Council's website and noticeboards.

minute ref: 26th May 2026 12.4

#### **vii. Objective N – Publication Requirements for the 2024/25 AGAR**

The Internal Auditor found no evidence that the Council had complied with the publication requirements relating to the 2024/25 AGAR.

##### **Action taken:**

The Clerk is working with the website provider to ensure that all required AGAR documentation is published correctly and retained in accordance with statutory requirements.

#### **viii. Objective O – Digital and Data Compliance**

The Internal Auditor identified shortcomings in the Council's digital and data compliance arrangements.

##### **Action taken:**

The Clerk and website provider are working together to address these matters and ensure compliance with relevant legal and regulatory requirements.

#### **Asset Register**

The Internal Auditor noted that the Asset Register required updating to clearly show asset values.

##### **Action taken:**

Asset values had been included within the register; however, their placement within the document made them difficult to identify. The register has since been reformatted and republished to ensure that values are clearly visible.

#### **Historical Accounts**

The Internal Auditor noted that previous years' accounts were not available on the Council's website.

##### **Action taken:**

The Clerk and website provider are working to reinstate historical financial information and ensure compliance with publication requirements.

As a result of the matters identified by the Internal Auditor, the Council answered "No" to the following assertions within the Annual Governance Statement:

#### **We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.**

The Council determined that it could not provide this assurance for 2025/26. To address this, a new Financial Risk Assessment has been adopted, expenditure controls have been

strengthened, monthly bank reconciliations are undertaken and independently reviewed, and all expenditure approvals are now formally minuted and supported by invoice verification procedures.

**We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.**

The Council identified activities undertaken during the year that fell outside its statutory powers, including the sale of calendars and the sponsorship of planters. These activities will not be repeated. The Council has reviewed its procedures and will ensure that all future expenditure and activities are undertaken within its legal powers and responsibilities.

**We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.**

The Council was unable to obtain sufficient evidence to demonstrate that the required notices had been displayed on noticeboards and published on the website for the prescribed period. Procedures have now been put in place to ensure that publication requirements are met and evidenced in future years.

Kind regards  
Abi Horn  
Clerk and RFO