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West Hendred Parish Council - Internal Audit Report 2025 -2026

Explanation of “No” to Control Objective L

We have noted the ICO publication scheme displayed on the Parish Council website is not provided in the required template for Parish/Community Councils under the model publication scheme (version 3), [template-parish-councils-20211029.doc](#), It now includes a line for ‘all items of expenditure above £100’ under the section: ‘What we spend and how we spend it’

The Parish Council should consider answering “No” to Assertion 2 on the Annual Governance Statement 2025-2026.

We have therefore assessed this test as ‘No” to the Control Objective L.

Explanation of “No” to Control Objective O

We have noted that not all requirements have been implemented the requirements for Assertion 10 on the Governance Statement 2025-2026. As required in paragraph 1.47 to 1.54 of the Practitioners Guide 2025.

The Parish Clerk is aware of the need to update the information displayed on the Parish Council website to ensure compliance with the requirements of the new Assertion 10.

As this has not been applied in 2025-2026 then the Parish Council will need to answer “No” to Assertion 10 on the Governance Statement.

We have therefore assessed this test as “No” for Control Objective “O”

Tim Light FMAAT, AATQB

Internal Auditor