

## ANNUAL INTERNAL AUDIT REPORT 2025\_26

### KELBROOK AND SOUGH PARISH COUNCIL

#### SUPPORTING EXPLANATIONS AND ACTION TAKEN FOR NON-COMPLIANCE

##### Internal Control Objective L

*The authority published the required information on its website/webpage up to date at the time of the audit in accordance with the relevant legislation.*

1. All Items of expenditure above £100.00

Council publish the cash book on a monthly and annual basis on its website which gives details in accordance with compliance requirements a, b and c. Therefore, the assumption is that a separate document is unnecessary as every transaction is available regardless of amount. Council will publish all items of expenditure above £100.00 by the required timeline of 1<sup>st</sup> July 2026.

2. Unrecoverable VAT (d)

**This document was published on the website for 2024\_25 at the time of this audit.** The same document for 2025\_26 will be published by the required timeline of 1<sup>st</sup> July 2026.

3. Land & Building Assets

Council publishes an asset register on an annual basis. Council do not own any land or building assets so there is no statement published on the website which seems reasonable. There is also nothing in the legislation that requires a statement to say this is not applicable.

#### ANNUAL GOVERNANCE STATEMENT 2025\_26

##### Item 3.

*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 nosiness or manage its finances.*

Non-compliance is a result of the items listed above relating to Internal Control Objective L for which action will be taken to ensure compliance.