Clerk: Mrs Sarah Rimell

Illogan Parish Council Community Office, Trevelyan Road, Illogan, TR16 4RG

Telephone: 01209 711433

Email: enquiries@illoganparishcouncil.gov.uk

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

The audit of accounts for Illogan Parish Council for the year ended 31 March 2026 has been completed and the accounts have been published.

The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Illogan Parish Council on application to Sarah Rimell, Clerk, Illogan Parish Council Community Office, Trevelyan Road, Illogan, TR16 4RG from 9am until 3pm Monday to Thursday and 9am until 1pm Friday or at other times by appointment.

Copies will be provided to any person on payment of £2 for each copy of the Annual Governance & Accountability Return.

Announcement made by: Sarah Rimell

Date of announcement: 2nd September 2026.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Illogan Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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 business or manage its finances.	✓		*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	**Yes**	**No**	**N/A** *has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

10/06/2026

and recorded as minute reference:

FC26/06/11.2

Signed by the Chair and Clerk of the meeting where approval was given:

Chair D J Crabtree

Clerk S.J. Rinell

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Section 2 – Accounting Statements 2025/26 for

Illogan Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	562,730	528,528	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	220,056	230,216	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	44,209	96,955	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	60,391	65,290	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	238,076	227,667	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	528,528	562,742	*Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	511,657	555,491	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.*
9. Total fixed assets plus long term investments and assets	459,228 ~~527,972~~	560,869	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

Date 02/06/2026

I confirm that these Accounting Statements were approved by this authority on this date:

10/06/2026.

as recorded in minute reference:

FC26/06/13.2

Signed by Chair of the meeting where the Accounting Statements were approved

D J Cotton

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of Illogan Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2025/26

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

The AGAR was not accurately completed before submission for review. It was returned for amendment and has subsequently been corrected.

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

External Auditor Name

BDO LLP - Southampton

External Auditor Signature DocuSigned by: BDO LLP 467DFB746A8A428... Date 23 August 2026

BARBARA GORAUS maat aatqb
Mobile: 07500337444, Email: barbara.goraus.aatqb@gmail.com

Barbara Goraus MAAT AATQB

INTERNAL AUDIT REPORT

TO THE CLERK AND MEMBERS OF **ILLOGAN PARISH COUNCIL**
YEAR ENDED 31ST MARCH 2026

ISSUE DATE: 29/05/2026

BARBARA GORAUS maat aatqb
Mobile: 07500337444, Email: barbara.goraus.aatqb@gmail.com

Overview of internal audit:

Internal auditing is an independent and objective assurance activity aimed at enhancing the effectiveness of an organisation's operations. It supports the organisation in achieving its objectives by applying a systematic and disciplined approach to the evaluation and improvement of risk management, internal controls, and governance processes.

The scope of the audit encompasses the areas identified in the Internal Audit Report, as included in the Annual Governance & Accountability Return (AGAR).

It should be noted that internal audit assurance can never be absolute. The audit does not involve a detailed examination of all records and transactions and, as such, cannot guarantee that the accounting records are entirely free from fraud or error.

Comments:

I wish to express my sincere thanks to the Clerk, Mrs Sarah Rimmel, for her assistance and cooperation throughout the course of the audit. It has been a pleasure to conduct this audit.

Internal Audit Report Response Record:

Number	Recommendation	Response
1	It is recommended that the Public Notice dates be included in the minutes at the same time as the AGAR is approved, in accordance with the Practitioners' Guide.	
2	It is recommended that the Internal Auditor's Detailed Report be published simultaneously with the AGAR, in accordance with the Practitioners' Guide.	

BARBARA GORAUS maat aatqb
Mobile: 07500337444, Email: barbara.goraus.aatqb@gmail.com

Objectives of the internal audit:

AGAR Certificate reference

A. Appropriate accounting records have been kept throughout the year and periodic bank reconciliations were properly carried out during the year.

Ensure the correct roll forward if the prior year cashbook balances to the new financial year.

All balances have been accurately carried forward.

Check a sample of financial transactions in cashbooks to bank statements etc: the sample size dependent on the size of authority and nature of accounting records maintained.

The accounts are maintained in the Scribe Accounts. They were up to date and appeared to be free from material errors. A sample of payments was tested to establish whether the required controls had been applied and VAT had been accurately recorded.

Ensure the bank reconciliations are prepared routinely, are subject to independent scrutiny and signed off by members.

Bank reconciliations have been produced routinely throughout the year and have been reviewed/checked by a member.

Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR (section 2, line 8).

The year-end reconciliation was found to be accurate, with no "balancing" entries or long-outstanding unpresented payments.

Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.

The Investment Policy has been reviewed and adopted in April 2026. It has been noted that the Council holds a Public Sector Deposit Fund account with CCLA.

B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and the FRs which should be based in the latest version.

Financial Regulations and Standing Orders, based on the model documentation, are in place. It is noted that both documents have been reviewed and adopted in May and June 2025, respectively.

Ensure the consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents).

Testing revealed no issues.

Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidence of these checks and payment authorisation.

All invoices appeared to be checked by Clerk and authorised prior to the payment.

Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments.

A sample of payments was tested to establish whether required controls had been applied and Vat had been accurately recorded. The Council uses online transactions as the main form of payments. Invoices are supported by a payment list which goes along with the meeting minutes.

BARBARA GORAUS maat aatqb
Mobile: 07500337444, Email: barbara.goraus.aatqb@gmail.com

Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements.

VAT claims are up to date.

Where debit/credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of cards are in place.

Testing revealed no issues; it has been noted that a multicard is in use by the Clerk, all payments are ratified by the Council as a part of the internal controls.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Ensure that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc.

The Council reviewed its Risk Assessment in January 2026.

Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers and hirers liability, fidelity/employees' liability, business interruption and cyber security.

Insurance cover in place. Fidelity Guarantee cover was adequate at £1,000,000 to compare to Council reserves.

Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation.

Inspections of play areas, open spaces and sport pitches are carried out by appropriately qualified inspectors.

Review the effectiveness of internal control carried out by the authority.

Testing revealed not issues.

D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored: and reserves are appropriate.

Ensure that the full Authority, not a Committee, has considered, approved and adopted the annual precept in accordance with the required parent Authority timetable.

The Full Council approved the annual precept of £230,216 at the meeting on 20 November 2024.

Ensure that current year budget reports are prepared and submitted to Authority/Committees periodically during the year with appropriate commentary on any significant variances.

Budget monitoring has been carried out regularly throughout the year and reported to the Council, as evidenced in the minutes.

Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances.

Variance report has been checked and all items have explanation.

Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process.

Earmarked reserves in place. The Council adopted the general reserve policy in July 2025. After allowing for earmarked reserves of £351,647 the general reserve stands at £211,095; equating to 72% of gross expenditure which is within generally accepted parameters.

Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts.

The precept received is in accord with that approved by Council.

E. Expected income was fully received based on correct prices, properly recorded and promptly banked, and VAT appropriately accounted for.

Review "Aged debtor" listings to ensure appropriate follow up action is in place.

Testing revealed no issues. It was noted that the aged debtor list includes an outstanding debt dating from August 2025, which should be reviewed.

Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.

Not applicable.

Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates).

Not applicable.

Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross referenced to invoices raised.

Testing revealed no issues.

Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time.

Not applicable.

Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income.

Testing revealed no issues.

Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.

Testing revealed no issues.

F. Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for.

A number of Authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, where no payments are made in physical cash a "Not covered" response is required in this area.

Testing revealed no issues; petty cash is adequately controlled.

Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc).

Testing revealed no issues.

Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held.

Testing revealed no issues.

Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held.

Testing revealed no issues.

Ensure that VAT is identified wherever incurred and appropriate.

Testing revealed no issues.

Physically check the petty cash and other cash floats held.

Testing revealed no issues.

Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling physical cash takings to the till "Z" total readings.

Not applicable.

G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract.

Employment contracts are in place.

Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability.

Testing revealed no issues.

Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours.

Tax and National Insurance deductions have been properly applied and paid over to the relevant authority in a timely manner. A sample of payroll was tested and revealed no issues; annual pay increase has been awarded and accurately reflected in the payroll.

Ensure that appropriate tax codes are being applied to each employee.

Testing revealed no issues.

Where free or paid for software is used, ensure that it is up to date.

Testing revealed no issues.

For the test sample of employees, ensure that tax is calculated appropriately.

Testing revealed no issues.

Check the correct treatment of Pension contributions.

Testing revealed no issues.

For NI, ensure that the correct deduction and employer's contributions are applied: . The employer's allowance is not available to councils but may be used by other authorities,

Testing revealed no issues.

Ensure that the correct employers' pension percentage contribution is being applied.

Testing revealed no issues.

Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.

Testing revealed no issues.

H. Asset and investment registers were complete and accurate and properly maintained. This section / assurance should be extended to include loans to or by the authority.

Tangible Fixed Assets

Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets.

The Asset Register was last updated in March 2026 and the total value has been accurately disclosed in the AGAR.

Physically verifying the existence and condition of high value, high risk assets may be appropriate.

Testing revealed no issues (Council Offices & Community Hub).

Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.

Testing revealed no issues.

Additions and disposals records should allow tracking from the prior year to the current.

Testing revealed no issues.

Ensure that the asset value to be reported in the AGAR at Section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals.

Testing revealed no issues.

Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority.

Testing revealed no issues.

Fixed Assets Investments

Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at Section 2, line 9.

Not applicable.

Borrowing and Lending

Ensure that the authority has sought and obtained appropriate Debt Management Office approval for all loans acquired.

Not applicable.

Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt.

Not applicable.

Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2, line 5.

Not applicable.

Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at Section 2, line 10 (value should be verified from the lender and verification provided to the IA by the clerk/RFO).

Not applicable.

Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.

Not applicable.

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Ensure that, where annual turnover exceeds £200,000 appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein.

The accounts were produced on income and expenditure basis and were in accordance with underlying records.

Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end.

Testing of debtors and creditors revealed no issues; debtors and creditors have been properly treated and disclosed.

K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.

Ensure the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline.

Not applicable.

Ensure that exemption certificate has been published, together with all required information on the Authority's website and noticeboard.

Not applicable.

L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation.

Review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.

The Council publishes information on a free to access website that is up to date at the time of the internal audit and provides information that would reasonably be expected to be there.

M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

Examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection and also check whether council have minuted the relevant dates at the same time as approving the AGAR.

The Council has complied with its obligations under the Accounts & Audit Regulations 2015 in respect of the advertisement of the Public Rights to inspect the accounts.

- Recommendation 1: It is recommended that the Public Notice dates be included in the minutes at the same time as the AGAR is approved, in accordance with the Practitioners' Guide.

N. The authority complied with the publication requirements for the prior year AGAR.

Ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.

The opportunity for electors to inspect the accounts was properly advertised, and the publication requirements for the 2024/25 accounts were fully complied with.

- Recommendation 2: It is recommended that the Internal Auditor's Detailed Report be published simultaneously with the AGAR, in accordance with the Practitioners' Guide.

O. The authority complied with laws, regulations and proper practices relating to digital and data compliance.

Ensure local authority has, as a minimum, a single generic email address on an authority owned domain.

The Council has generic email address on an authority owned domain.

Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required.

The Accessibility Statement is present and was updated on the Council's website.

Check when the authority last completed data audit.

Testing revealed no issues.

Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually.

Testing revealed no issues. Data Protection Policy was adopted in July 2025.

Ensure the authority has an up to date IT policy in place.

Testing revealed no issues. IT Policy was adopted in April 2026.

P. Trust funds (including charitable) - the Council has met its responsibilities as a trustee.

Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements.
Confirms that the council is the sole trustee on the Charity Commission register.
Confirm that that the council is acting in accordance with the Trust deed.
Confirm that the Charity meetings and accounts recorded separately from those of the council.
Review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report.

Not applicable.

Other Matters

The above has enabled me to complete the internal audit section of the AGAR, and I confirm that there are no further matters requiring the attention of the Council.

End of report.

* * *