

Annual Internal Audit Report 2025/26 – supplementary information

Internal control objective:

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

A tick was placed in 'Not covered' as Lifton Parish Council made nor received any cash payments in 2025-26.

K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")

A tick was placed in 'Not covered' as Lifton Parish Council had a limited assurance review of its 2024/25 AGAR.