



St Catherines Farm
Old Sherborne Road
Cerne Abbas
Dorset
DT2 7SJ

Telephone: 01300 341912
Mobile: 07765 241914

E-mail: paulaharding@lanternaccounting.co.uk

20th June 2026

Merriott Parish Council

Dear Mark,

Merriott Parish Council Internal Audit 2025-26

Please find attached the Internal audit report for April 2025 – March 26. All the information requested was provided electronically or via the website and I was able to confirm most of the details I needed to from those documents. I would like to thank you for your full co-operation through the audit period, I appreciate that you are new to the role and that you are not responsible for the 2025-26 administration.

The recommendations are mixed with some purely administrative, however there are some such as the unbalanced bank reconciliation at the end of the year, the inconsistent VAT coding and the lack of reporting of payment details which point to a lack of reporting and governance. There is also a significant failing regarding the minuting and reporting of the public rights inspection period, which does not seem to have been undertaken. I appreciate that this stems from a vacant Clerk position and hopefully you will see this report as a start point to bring the Council back on track now you are in post.

Audit Opinion

I am able to offer **partial** assurance in relation to the areas reviewed and some of the controls found to be in place. Some of the key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

(The Audit grades are Substantial, Reasonable, Partial and None.)

The Audit Checklist Report, Recommendations and this letter should be copied to all Parish Council members so that they can fully understand the recommendations being made and the internal audit published on the website at the earliest opportunity. As always, I am happy for any of the Parish Council to contact me personally if they wish to discuss any of the recommendations made, the tests conducted, or the overall opinion given.

Regards

Paula Harding (MAAT/AATQB/PiALC)

Director Lantern Accounting Ltd

Appointed Internal Auditor for Merriott Parish Council (2025-26)