PROBOOKS
ASSOCIATES LTD

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DATE **13 July 2026**

Lynn Clarke
Clerk St Dennis Parish Council
The ClayTAWC Centre
Fore Street
St Dennis
St Austell
Cornwall
PL26 8AF

PRIVATE & CONFIDENTIAL

Internal Audit Management Letter - Year ended 31 March 2026

Dear Lynn,

We have completed the internal audit of St Dennis Parish Council for the year ended 31 March 2026. This letter summarises the outcome of our work and supports completion of the Annual Internal Audit Report within the Council's 2025/26 Annual Governance and Accountability Return (AGAR Form 3).

Based on the work performed, the Council's governance, risk management and internal control arrangements were generally sound and operated effectively in the areas reviewed. No significant or reportable control weaknesses were identified.

One advisory matter was identified in relation to the accounting records of the St Dennis Playing Field Trust. The matter does not affect our overall conclusion and is set out on page 2 for the Council's consideration.

We thank you for your assistance and cooperation throughout the engagement.

Yours sincerely,

Abdul Hannan Aziz
For and on behalf of ProBooks Associates Ltd

Signature *A Hannan Aziz*

Date: 13 July 2026

ProBooks Associates Ltd | Company No. 14791350 | Regulated by the Institute of Financial Accountants

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Internal Audit Management Letter

St Dennis Parish Council | Year ended 31 March 2026

OVERALL CONCLUSION

SATISFACTORY

Controls were generally sound and operated effectively in the areas reviewed.

Executive summary

No reportable control weaknesses were identified. One advisory recommendation is set out below to improve the clarity, efficiency and audit trail of the Playing Field Trust's accounting records.

Scope and approach

The audit was undertaken on a proportionate, risk-based and sample basis with reference to the SAPPP Practitioners' Guide 2025 and the 2025/26 AGAR Form 3. Our work assessed whether key controls were operating effectively in the areas reviewed.

Management observation

AM1 Playing Field Trust - accounting records **ADVISORY**

Observation

The St Dennis Playing Field Trust is a separate registered charity and operates its own bank account. Its transactions are currently recorded within the Council's Scribe accounting system, but standalone Trust accounting records are not maintained.

Risk and implication

Although the Trust's transactions can be identified, the current arrangement makes year-end reporting less straightforward and increases the risk of error or inconsistency when distinguishing Trust activity from the Council's own financial records.

Recommendation

The Council should maintain separately identifiable accounting records for the Trust, either through a dedicated accounting package or a clearly segregated ledger within Scribe. The arrangement should enable standalone income and expenditure reports, balance information and a clear year-end reconciliation to be produced. This will strengthen the audit trail and simplify future financial reporting.

Recommended action plan

Ref	Recommended action	Owner / target
AM1	Review the current accounting structure and implement a proportionate method of maintaining separately identifiable Trust records and producing standalone year-end reports.	Council / RFO During 2026/27

Status and restriction on use

This letter has been prepared solely for St Dennis Parish Council in connection with the internal audit for the year ended 31 March 2026. Our work was risk-based and sample-based and was not designed to identify every error or control weakness. Responsibility for the Council's records, controls, decisions and financial statements remains with the Council. No responsibility is accepted to any other party.