Internal Audit Yorkshire
For Town & Parish Councils
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Holme Valley Parish Council

Year-End Internal Audit Report

Financial Year Ending 31st March 2026

Date of Interim Visit: 10th March 2026
Date Report Issued: 13th June 2026
Prepared by: Internal Audit Yorkshire

Date of Year End Audit: 11th June 2026
Status: Draft
Internal Auditor: Ms Safia Kauser

Internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

Statement of Responsibility

1.1 Background

The Accounts and Audit Regulations 2015, Regulation 5(1), require relevant authorities to undertake an effective internal audit to evaluate the effectiveness of their risk management, control, and governance processes, with regard to applicable public sector audit standards or guidance. The Governance and Accountability Practitioners' Guide provides the non-statutory guidance referenced in the Regulations. Smaller authorities in England must complete an Annual Return, including an Annual Governance Statement, for public reporting. The Annual Return must be submitted to the external auditor by 30 June.

1.2 Purpose of Internal Audit

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal auditing tests the continuing existence and adequacy of the authority's internal controls. The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority. It results in an annual assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control. Managing the authority's internal controls is a day-to-day function of the authority's staff and management, and not the responsibility of internal audit.

1.3 Responsibility

The internal audit work was undertaken in accordance with the agreed scope of assignment and in accordance with the letter of engagement. The council as a corporate body is responsible for ensuring that council business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for. This report and findings are based on the information that was made available during the course of the audit. The matters raised in this report should not be read as a comprehensive statement of all the weaknesses identified or all improvements to be made. Internal Audit work should not be relied upon to identify all circumstances of fraud and irregularity, should there be any. Internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

1.4 Our Objectives & Programme of Work

The work undertaken during both the interim and year-end audits is designed to support the internal auditor's conclusions on the internal control objectives set out in the Annual Internal Audit Report, which forms part of the Council's Annual Governance and Accountability Return (AGAR). The Internal Audit Report provides evidence to inform the authority's responses to Assertions 2 and 6 within the Annual Governance Statement. This report should therefore be available to members when considering approval of the Annual Governance Statement. The audit programme has been designed to provide reasonable assurance that the Council's financial systems are operating effectively and, where applicable, in accordance with the relevant legal and regulatory framework. Under our definition of reasonable internal audit assurance, this indicates that ''There is generally a good system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the control area audited'.

Our Scope of Work During the Audit

1.1 The following areas were covered during our interim visit in March 2026.

- Accounting Records
- Payment Controls [Standing Orders, Financial Regulations, Expenditure Testing & VAT]
- Risk Management
- Budgetary Controls and Financial Health
- Income Controls including the precept
- Petty Cash (Not applicable)
- Payroll Controls and Members Allowances
- Bank Reconciliations

1.2 The following areas were covered within the year-end audit carried out in June 2026.

- Asset and Investment Registers
- Year-End Bank Reconciliation
- Accounting Statements Year Ending 31st March 2026
- Publication Requirements in Accordance with the Relevant Legislation
- Exercise of Public Rights (Previous Year 2024/2025)
- Annual Governance & Accountability Return [AGAR] Publication Requirements (Previous Year 2024/2025)
- Data Compliance – New Assertion
- Trust Funds

1.3 Internal Control Objectives F & K were not applicable to the Parish Council.

1.4 We would like to thank the Parish Clerk and the RFO for all their help and assistance during the audit.

Internal Audit Findings and Recommendations

Asset And Investment Registers

Objective: Asset and investments registers were complete and accurate and properly maintained

Aim: To provide assurance that all material assets are accounted for correctly

Internal Audit Testing	Compliance	Comments / Recommendations
Does the council keep a formal register of all material assets owned? Is the asset register up to date? **Ensure that new assets are recorded at historic cost price, net of VAT*	Yes	An effective asset register is essential because it: • Supports physical control of assets • Enables the Council to make informed decisions about capital resources • Provides the basis for reporting fixed assets in AGAR Section 2, Box 9 • Forms a record for insurance and risk-management purposes The term 'fixed assets' mean property, plant and equipment with a useful life of more than one year used by the authority to deliver its services. Fixed assets are also known as non-current assets. A formal asset register is in place and is supported by an adopted Asset Register Policy, which is publicly available on the Council's website. The Council maintains its asset register in Excel, with supplementary supporting information retained for specific items such as the Holme Moss Topograph to evidence the breakdown of costs and reconcile to the total reported in the register. The register records key information including asset description, purchase date and purchase cost. The register records key information such as asset description, purchase date, purchase cost. The category for electrical equipment (such as laptops) does not currently include serial numbers or model details, which would assist in uniquely identifying these items for verification purposes. The current asset register does not include a field to record the useful life estimate of each asset where this can reasonably be determined. Including this information would improve the Council's asset management arrangements by supporting forward planning for repair, renewal or replacement, and by ensuring that items recorded in the register meet the definition of a fixed asset with a useful life of more than one year.

		RECOMMENDATION 1: **That improvements are made to the asset register to record the estimated useful life of each asset, where this can reasonably be determined. Electrical equipment should include additional details such as make, model and serial number to enable unique identification for verification purposes.**
Does the asset register include additions and disposals to allow tracking from prior year to the current year? Compare the Asset Register value reported in section 2, box 9 prior year reported figure, adjusted to include new assets / and/or disposals. **Ensure that the Asset Register value corresponds to box 9 of the Annual Return?*	See Findings	**<u>Asset Values & Reconciliation / Tracking of Changes</u>** The asset register recorded a total value of £5,281,344 as at 31 March 2025, consistent with the figure reported in the AGAR Section 2, Box 9. For the year ending 31 March 2026, the draft AGAR reported a total asset value of £15,295,232. A review confirmed that a clear reconciliation between the prior year and current year asset register was available. During the audit, it was identified that the register included a value of £206.00 for trees. This was not consistent with the Council's adopted Asset Register Policy, which specifically excludes plants and trees from being recorded as fixed assets. The RFO has updated the register to remove this amount and clarified that the trees related to the Memorial Garden, which is situated on land not owned by the Parish Council. **Additions during 2025/26:** • £844.50 – Plaque for Covid Memorial Garden • £12,900.00 – Solar Panels, Holmfirth Toilets (net cost breakdown provided separately) £13,744.50 – *Total additions* **Disposals:** • £0.00 – No disposals recorded The AGAR Section 2, Box 9 figure was updated during the audit to correspond with the register.
Does the asset register record the purchase and if practicable the replacement value of individual assets for insurance purposes and to assist in forward planning for asset replacement?	Yes	The asset register includes a column for insurance values, which are grouped into categories that correspond with the Council's insurance policy schedule which was reviewed during the audit.

Have the assets been physically verified to confirm their condition and existence?	See findings	Financial Regulation 16.3 states that the continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets. Discussions with the Clerk and RFO, it was confirmed that a regular inspection programme is in place. The Council's maintenance contractor carries out routine checks of community assets, including benches, and undertakes repairs as needed. Other assets, such as land, are evident through their ongoing use, and an annual health and safety inspection is completed for the public toilets. While these arrangements provide assurance over many assets, the Council does not currently operate a formal, documented programme of physical verification covering all items recorded in the register. Introducing such a programme, carried out alongside existing health and safety inspections, would provide a consistent approach to confirming the condition and existence of assets and would also support consideration of their useful life.
Does the council have any Fixed Asset Investments? **Ensure that all long-term investments (ie those covered 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	The Clerk/RFO has confirmed that the Council holds no fixed asset investments. A review of the asset register supports this confirmation, as no such investments are recorded. It is noted that the council holds short-term investments with CCLA.
Borrowing & Lending: Does the council have any borrowing and lending in place?	Not applicable	This is not applicable to the Parish Council.

Periodic Bank Reconciliations

Objective: Periodic and year-end bank account reconciliations were properly carried out.

Aim: To provide assurance that bank reconciliations were carried out on a regular basis and reported to Council.

Note: Please refer to the interim internal audit report for the findings in this control area. The remaining internal audit testing was carried out at the year-end audit to reach a conclusion on the internal audit response.

Internal Audit Testing	Compliance	Comments / Recommendations
Bank Reconciliation to the 31 March?	Yes	A year-end bank reconciliation was carried out for the 31.03.2026. The balances on the reconciliation statement was reviewed against the original bank statements to verify the balances. The councils total cash and bank balances are detailed below. 1) £75,000 - CCLA Public Sector Deposit Fund 2) £63,798.38 - Unity Trust Bank Current T2 Instant Access Account 3) £59,908.51 - Unity Trust Instant Savings Account **£198,706.90 - Total Cash & Bank Balances held as at 31.03.2026**

Accounting Statements

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

Aim: Obtain assurance that accounts prepared on correct statements (income and expenditure, debtors and creditors, over £200,000) or (summary receipts and payments, under £200,000) and that working papers can be followed through to final document

Internal Audit Testing	Compliance	Comments / Recommendations
Year-end accounts prepared on correct accounting basis? Is there an underlying financial trail from records to presented accounts? Do the Bank statements and ledger reconcile at 31 March?	Yes	The internal auditor is required to verify that the detail recorded in the accounting statements reflects the detail in the accounting records maintained for the financial year. This does not require the internal auditor to verify the detail disclosed in the accounting statements. The year-end accounting statements continue to be prepared on an income and expenditure basis using the Rialtas accounting software. A review confirmed that the underlying figures are

		supported by the cashbook and nominal ledger, and that the reported totals can be followed through to the accounting records.
Do the comparative figures agree with last year's statements on the AGAR accounting statement?	Yes	The prior year comparative figures agreed with the Accounting Statements and had been correctly copied over.
Is the explanation of significant variances from completed? • *Explanations are now required for all variances of £100,000 or more regardless of the % variance. All responses should comprise both narrative and numerical explanations.*	Yes	This form is part of the submission requirements for external audit and requires a numerical and narrative explanation of any variances of 15%. This form was found to be completed by the RFO and is subject to review by the external auditor.
Is there a reconciliation between boxes 7 and 8? Where appropriate are debtors and creditors properly recorded? *Details of the year-end adjustments should be provided, showing how the net difference between them is equal to the difference between Boxes 7 and 8.*	Yes	**There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end.* For 2025/26, the reconciliation was provided with the underlying documentation detailing the year-end adjustments. **£194,496 – Box 7 Value** - £1,805.09 – VAT Due (Q4) (Debtor) - £560.00 – Payments in Advance - £0.00 – Stocks & Stores - £6,814.84 – Other Debtors + £13,234.56 (Creditors) + £0.00 (Accruals) + £0.00 (Receipts in Advance) **£198,707 – Box 8 Value** The accounting statements do not include an accrual for internal or external audit fees relating to the financial year. While the amounts involved are not material, including these accruals would provide a more accurate reflection of the Council's financial position and ensure the accounting statements fully comply with the income and expenditure basis.

Legislative Publication Requirements

Internal Control Objective L: The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

Aim: Obtain assurance that the council has complied with the publication of the AGAR for the last five years; compliance with the Local Government Data Transparency Code and Freedom of Information Act, Publication Scheme.

Note: Testing has been carried out to seek assurance on the publication requirements of the Accounts and Audit Regulations 2015 - Section 13 (2) (b) to ensure that Councils display the AGARs for the five years 2020-21, 2021-22, 2022-23, 2023-24, 2024-2025 on their website and compliance with the Local Government Data Transparency Code (if applicable) and Freedom of Information Publication Scheme.

See link to Transparency Code: https://www.gov.uk/government/publications/local-government-transparency-code-2015/local-government-transparency-code-2015#annex-a-summary-of-all-information-to-be-published

Internal Audit Testing	Compliance	Comments / Recommendations
Publication Requirements in accordance with the Local Government Data Transparency Code (a parish council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000	See findings	This Code is issued by the Secretary of State for Communities and Local Government in exercise of his powers under section 2 of the Local Government, Planning and Land Act 1980 ("the Act") to issue a Code of Recommended Practice (the Code) as to the publication of information by local authorities about the discharge of their functions and other matters which he considers to be related. It is issued following consultation in accordance with section 3(11) of the Act. Audit testing was carried out using the data available on the Town Council website and Data Transparency webpage. **1)** Expenditure Exceeding £500: Quarterly Publication. (no later than one month after the quarter to which the data and information is applicable) **Finding:** This information was published on the website, see link: Transparency Code 2025-26 - Holme Valley Parish Council **2)** Government Procurement Card Transactions: Quarterly Publication (no later than one month after the quarter to which the data and information is applicable) **Finding:** This is not applicable to the Parish Council.

		3) Procurement Information (invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000) : Quarterly Publication (no later than one month after the quarter to which the data and information is applicable) **Finding - Invitation to Tender:** This information was not published as no tenders were carried out during the year, see link to statement: Transparency Code 2025-26 - Holme Valley Parish Council **Finding - Contract Agreements Exceeding £5,000:** This information was published on the website, see link: Procurement Information.xlsx **4)** Local Authority Land: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This data was found to be published on the website. However, some Unique Property reference numbers were not included. **RECOMMENDATION 2:** **That the Land and Property Publication details is updated include the Unique Property Reference Numbers, see link to website: FindMyAddress | GeoPlace LLP** **5)** Social Housing asset value: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This is not applicable to the Parish Council. **6)** Grants to voluntary, community and social enterprise organisations: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This data was published on the website, see link: Rolling Record of Grants 20260203 - Rich.xlsx **7)** Organisation Chart covering staff in the top 3 levels of the organisation : Annual Publication (no later than one month after the year to which the data and information is applicable). **Finding:** This was not applicable to the Council as there is no employee whose remuneration is over £50,000. However it is noted that an organisation chart was published on the website, see link: Organisation-Structure-2025-26-v1.pdf

		8) Trade Union Facility Time: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This was not applicable to the Parish Council. **9)** Parking Account: Annual Publication (in relation to the parking account data, where the local authority accounts have not been finalised, the authority should publish estimates within one month after the year to which the data is applicable and subsequently publish final figures as soon as the authority's accounts are finalised) **Finding:** This was not applicable to the Parish Council. **10)** Parking Spaces: Annual Publication of the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces. (no later than one month after the year to which the data and information is applicable). **Finding:** This was not applicable to the Parish Council. **11)** Senior Salaries: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This was not applicable to the Town Council as there is no employee whose remuneration is over £50,000. **12)** Constitution: Annual Publication (no later than one month after the year to which the data and information is applicable). **Finding:** Not applicable. It is our interpretation that the definition of a local authority under section 9P refers to a County Council, District Council or a London Borough Council. The definition is referred to within section 9R(1) in relation to Part 1A see link: https://www.legislation.gov.uk/ukpga/2000/22/part/1A . **13)** Pay Multiple: Annual Publication **Finding:** Not applicable. This information is required to be published in accordance with section 38 of the Localism Act 2011. Section 43 provides an interpretation of a relevant authority and this does not include a parish council, see link: https://www.legislation.gov.uk/ukpga/2011/20/section/43/enacted

		14) Fraud: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This was not applicable to the Parish Council. It is noted that the council has published a list of Fraud and Irregularities for 2025/2026, see link: https://www.holmevalleyparishcouncil.gov.uk/wp-content/uploads/2026/05/Record-of-Fraud-and-Irregularities-2025-26-v1.pdf **15)** Waste Contracts: One-off publication **Finding: This was not applicable to the Parish Council.**
Publication of the AGAR for the last five years in accordance with the Accounts and Audit Regulations 2015, section 13 (2)?	Yes	**2020/21:** Yes – see link: 2020-21 Accounts - Holme Valley Parish Council **2021/22:** Yes – see link: 2021-22 Accounts - Holme Valley Parish Council **2022/23:** Yes – see link: 2022-23 Accounts - Holme Valley Parish Council **2023/24:** Yes – see link: 2023-24 Accounts - Holme Valley Parish Council **2024/25:** Yes – see link: 2024-25 Accounts - Holme Valley Parish Council
Freedom of Information Act – Has the Council adopted a Publication Scheme?	Yes	See link: Information available from Parish and Community Councils under the model publication scheme

Publication Requirements – Exercise of Public Rights 2024-2025

Internal Control Objective M: In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*

Aim: Obtain assurance that the Council has advertised the dates for the inspection of public rights correctly.

Internal Audit Testing	Compliance	Comments / Recommendations
Do arrangements for public inspection of council's records exist? Evidence of public inspection notice seen? And website address.	Yes	The inspection window must include a 30-working day period including the first 10 working days of July following the end of the financial year to which the accounts relate. See link: E.-HVPC-AGAR-2024-25-16-Making-provision-for-the-exercise-of-public-rights.pdf

Publication Requirements AGAR (previous year)

Internal Control Objective N: The authority has complied with the publication requirements for 2024/2025 AGAR *(see AGAR Page 1 Guidance Notes).*

Aim: Review evidence for publication (form 3): AGAR to be approved and published by 01 July 2025 at the very latest. External Audit Certificate and Conclusion of Audit of Notice to be posted on the council website by 30 September 2025.

Internal Audit Testing	Compliance	Comments / Recommendations
Before 01 July 2025, the authority should have published: a) Notice of the period of exercise rights and a declaration that the accounting statements are as yet unaudited.	Yes	See link: E.-HVPC-AGAR-2024-25-16-Making-provision-for-the-exercise-of-public-rights.pdf
b) Section 1 the Annual Governance Statement approved and signed page 4	Yes	See link: HVPC-AGAR-2024-25-Section-1-and-Section-2.pdf
c) Section 2 the Accounting Statements approved and signed page 5	Yes	See link: HVPC-AGAR-2024-25-Section-1-and-Section-2.pdf
Not Later than the 30 September: d) Notice of conclusion of audit	Yes	See link: _WY0042_closureletter_.pdf

e) Section 3 – External Auditor Report and Certificate	Yes	See link: [WY0042-S3.pdf]
f) Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.	NA	Not applicable

Digital & Data Compliance

Internal Control Objective: The authority has complied with laws, regulations & proper practices relating to digital and data compliance

Internal Audit Testing	Compliance	Comments / Recommendations
Ensure that the Local authority has a single generic email in the name of the council as minimum. (.gov/.org)	Yes	Council employees and councillors use official email addresses in the name of the Council, operating on the .gov.uk domain, which meets proper practice requirements.
Does the council have an accessibility website statement? When was the last test carried out?	Yes	The accessibility statement is published on the website, see link: Web Accessibility Statement - Holme Valley Parish Council. A recent accessibility test was carried out by the website provider which identified some improvement areas for officers to action. Overall, the council met the Website accessibility requirements.
Has the council prepared and formally adopted a data protection policy that is reviewed at least once annually? When did the council last complete a data audit?	See findings	**Data Protection Policy** To ensure compliance with data protection regulations, smaller authorities should: • Appoint a Data Protection officer to oversee data protection and ensure compliance with GDPR (Under Section 7 of the DPA 2018, Parish Councils and Parish Meetings are exempt from this requirement). • Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully. • Implement a Data Protection policy on data handling, storage and sharing. • Provide regular training to ensure all staff and members are trained on data protection principles and practices. • Secure data using appropriate technical and organisational measures to protect personal data from breaches.

		The Council has adopted an Information Technology Policy which sets out expectations for the use of Council owned equipment and systems. While the policy contains general references to data protection principles and information security, it does not constitute a Data Protection Policy. It does not address key requirements such as lawful bases for processing, data subject rights, breach reporting, retention and disposal, or roles and responsibilities. The policy also does not reference the need for regular data audits or training for staff and members. A dedicated Data Protection Policy is therefore required to meet proper practices. **Data Audit** A data audit is a key component of effective data governance and is necessary to identify what personal data the council holds, the purposes for which it is used, how it is stored, and the lawful basis for processing. Regular data audits help ensure compliance with the UK GDPR and the Data Protection Act 2018. The council has not carried out a data audit. **RECOMMENDATION 3:** **a) That the Council adopts a specific Data Protection Policy, using sector-standard templates where appropriate (e.g YLCA, SLCC or NALC).** **b) That the Council conducts a Data Audit to identify the personal data it holds and ensure it is processed lawfully.**
Does the local authority has up to date IT policy in place?	Yes	The Governance and Accountability Practitioners Guide requires each authority to maintain an IT Policy that sets out how councillors, the clerk, and other staff must conduct council business in a secure and lawful manner when using IT equipment and software. This requirement applies to both authority-owned and personal devices used for council purposes. The Council has adopted an Information Technology Policy based on the NALC model template and has adapted it to reflect local arrangements. The policy includes detailed operational controls covering password security, encryption, remote working, acceptable use and the use of personal devices. See link to policy: 2.8-Information-Technology-Policy-v1-1.pdf

Other Matters

The minutes of the Council meeting held on 18 May 2026 record that the Council was managing several formal governance and information rights processes concurrently. These included two Monitoring Officer referrals, a Subject Access Request, a related Freedom of Information request, a data protection matter referred to the Information Commissioner's Office (ICO), and a separate data protection concern reported to the Kirklees Council Data Protection Officer.

The Council has also experienced staffing related issues and challenges relating to member conduct during the year. These matters have placed pressure on the Council's governance and information management arrangements and contributed to a significant diversion of officer time. The minutes record that the Clerk reported that between 16 March and 14 May 2026, 95.5 hours (38.62% of working time) had been spent on these matters, with further time from other members of the Clerk Team to be reported. The minutes also note that external consultancy support has been required, with estimated expenditure of approximately £7,500 to date, and further approval of up to £3,000 from General Reserves for ongoing governance related work.

During the audit, the Council provided the ICO's outcome letter relating to the reported data protection breach. The ICO has issued several recommendations which now require action. The Council must ensure that appropriate steps are taken to address these recommendations within a reasonable timeframe and that progress is monitored and recorded.

RECOMMENDATION 4:
That the Council ensures that the recommendations issued by the ICO following the reported data breach are addressed within a reasonable timeframe, and that progress is monitored and recorded.

Internal Audit Response: This internal control objective has been assessed as 'No', as the Council's digital and data arrangements do not fully meet proper practices.

Trust Funds

Internal Control Objective: Trust funds (including charitable) – The council met its responsibilities as a trustee

Aim: Obtain assurance that all charities of which the council is a trustee are filed and up to date; details are available on the Charity Commission Website; charity meetings and accounts are recorded separately from the council

Internal Audit Testing	Compliance	Comments / Recommendations
Is the council a sole trustee? **Review details on the charity commission register*	Yes	The council is a sole managing trustee of the 'Holme Valley Land Charity'. The Charity registration number is: 700350. See link: https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/700350/trustees
Are charity meetings and accounts recorded separately from those of the council?	Yes	Each councillor is by default a member when acting as a trustee. Meetings are held separately. A separate website is in place, see link: https://www.holmevalleylandcharity.org.uk/
Are all the Charity Commission filing requirements up to date?	Yes	The reporting for the financial year ending 31st March 2025 was filed and up to date at the time of our audit visit, see link: https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/700350/accounts-and-annual-returns

Holme Valley Parish Council - Recommendations Action Plan

Internal Audit Year Ending 31st March 2026

Internal Audit Yorkshire
For Town & Parish Councils

No	Recommendation	Page Number	Responsibility	Timescale
1	That improvements are made to the asset register to record the estimated useful life of each asset, where this can reasonably be determined. Electrical equipment should include additional details such as make, model and serial number to enable unique identification for verification purposes.	5	RFO/Deputy Clerk	28/09/2026
2	That the Land and Property Publication details is updated include the Unique Property Reference Numbers, see link to website: FindMyAddress | GeoPlace LLP	10	RFO/Deputy Clerk	28/09/2026
3	a) That the Council adopts a specific Data Protection Policy, using sector-standard templates where appropriate (e.g YLCA, SLCC or NALC). b) That the Council conducts a Data Audit to identify the personal data it holds and ensure it is processed lawfully.	15	Clerk/Deputy Clerk Clerk	19/10/2026 19/10/2026
4	That the Council ensures that the recommendations issued by the ICO following the reported data breach are addressed within a reasonable timeframe, and that progress is monitored and recorded.	16	Clerk	19/10/2026