



Black Rose Solutions Limited

[REDACTED]
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Staffs
ST19 5BU

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21st February 2026

Dear Cheryl,

Hednesford Town Council – Interim Internal Audit 2025/26

I confirm that I have carried out an examination of your accounts and procedures, in line with the Practitioners Guide 2025 and in accordance with the requirements of the Accounts and Audit Regulations 2015.

I can state that I found no material errors, omissions or irregularities in your financial records and I have no significant concerns about your internal control procedures.

Please refer to the enclosed report for further details of the audit work covered.

I would also confirm that I am totally independent of your Council and have no contact with any Member or employee.

Yours sincerely,

S Morris

Mrs Sandra Morris ACMA

Enc
Summary of Findings
Full Internal Audit Report

Comments marked **REC** denote an issue recommended for action as it may affect the Internal Audit response on the AGAR (Annual Governance and Accounting Return).

Comments marked **note** are included for reference or information.

Items referenced **FR** – relates to clause in the council's financial regulations.

Items reference **PG** – relates to a clause in the practitioners Guide.

Items reference **TBC** – to be reviewed at the final visit

Black Rose Solutions Limited, Registered in England and Wales No. 6136400
Registered Address : [REDACTED], Penkridge, Staffs, ST19 5BU



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Summary of Findings

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	TBC
PG.D.1 • 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 precept and budget were agreed by the Finance and Operations Committee, to be ratified at the October Full council meeting. The minutes of Full Council do not mention the precept. It could be inferred that the Precept was agreed as it forms part of the budget. Approval of the Precept by the Full Council is a statutory requirement under the Local Government Finance Act 1992, so it should be minuted as such.	REC
N. The authority has complied with the publication requirements for 2024/25 AGAR.	YES
Notice of Conclusion of Audit	yes*
The council has chosen not to publish the template version of the Notice of Conclusion of Audit and has written a note on the webpage which contains some of the information, and refers to another document for the rest. This notice must also be displayed in noticeboards (where the other document would not be visible), so it would be better practice to use the standard template so all the information is in one document. <i>The Accounts and Audit Regulations 2015 s16</i> <i>Notice of conclusion of audit</i> <i>16.—(1) As soon as reasonably practicable after conclusion of an audit, a relevant authority must publish (which must include publication on the authority's website) a statement of the matters set out in paragraph (2).</i> <i>(2) The matters referred to in paragraph (1) are—</i> <i>(a) a statement—</i> <i>(i) that the audit has been concluded and that the statement of accounts has been published; and</i> <i>(ii) of the rights of inspection conferred on local government electors by section 25 of the Act;</i> <i>(b) the address at which, and the hours during which, those rights may be exercised.</i>	REC