

# Annual Internal Audit 2025/26

## Internal Auditor's Comments - 27th April 2026

On completing the audit I have a few observations:-

- (a) The presentation of the accounts and supporting documentation was easy to follow and accurate which makes the audit straight forward, thank you.
  
- (b) In the control objective report, I was unable to confirm that it was purely a financial audit and I have therefor given a **NO** for section **C**. The concerns I have is the lack of any Health and Safety assessments for the management of the cemetery and the areas under Parish Council control including any volunteer work, and I have copied items from the internet regarding the Parish Council's responsibilities in this regard. To balance this I have also copied comments from the Zurich Insurance website regarding the breadth of cover of their specialist Parish Council policies, but I have no information if this is what we have, in addition I do not know if having the proper Health and Safety and volunteer safeguarding is a pre-requisite for valid cover.

What is often misunderstood is that in the case of a contractor working on Parish controlled sites, their insurance covers any damage they cause, any damage or injury that they suffer on site is the responsibility of the Parish, hence what is required to mitigate loss is a communicated Health and Safety regime and Insurance. In turn prior to entry on site the Parish need from a contractor confirmation of their insurance cover, a method statement, a risk assessment and any proof of training for the risks they may face e.g. ladder work, manual handling, machine driving etc.

All this should be checked with a trained Health and Safety advisor for which there will be fees.

I copied some of the Provisions at Escrick Parish Council regarding volunteers and again you will see that potentially there are many pre-requisites to using volunteers not least of all proper training and adequate provision of necessary equipment eg PPE, litter pickers, accident reporting strategy and so on.

I realise this is a big, potentially expensive area of risk, but I have to raise it for discussion.

My experience is based on the requirement at my last place of work to undergo training as a director of the Company to ensure the implementation of any of the relevant laws and directives.

VMR Dufton