

The Chairperson
Dalston Parish Council

Huntscroft
Townhead Rd
Dalston
CARLISLE
CA5 7JF
29th May 2026

Internal Audit 2025-26

I have carried out an independent examination of the Parish Council's financial statements for the year ended 31st March 2026. I carried out an interim examination of the accounting records maintained by the Parish Council earlier in the year.

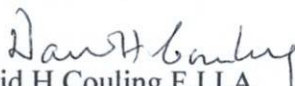
Expenditure has been supported by invoices and income received has been documented and accounted for. VAT has been recovered on a timely basis.

From the records there appears to be a lot of new work which may need to go out to tender. Some of the contractors you use are well established.

With regard to the recent review of Financial Regulations are there any written procedures for staff to follow to ensure that contractors who may submit tenders for work or to be included on the preferred contractor list are properly vetted.

I am pleased to confirm that the records are well maintained and securely held.

Yours faithfully


David H Couling F.I.I.A