








PENZANCE COUNCIL – 19 JANUARY 2026

REPORT FOR DECISION

APPOINTMENTS TO OUTSIDE BODIES

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
	✓			✓		

Recommendation:

1. A Councillor be appointed as the Council’s outside body representative to the Friends of the Penzance Jewish Cemetery.
2. Up to two Councillors be appointed as the Council’s outside body representative(s) to the Penzance / Cuxhaven Twinning Association.
3. A Councillor be appointed as the Council’s outside body representative to the St Paul’s Charitable Trust.

Background:

Due to the resignation of a former Councillor and/or a failure to appoint at the Annual Council meeting, the Council has a number of vacancies for representatives to sit upon outside bodies and this report therefore recommends that these vacancies are filled.

Some background to the organisations is as follows:-

Friends of the Penzance Jewish Cemetery

The Friends of the Penzance Jewish Cemetery is a charitable organisation formed in 2014 to better protect and interpret this historic Jewish burial site in Penzance, one of the most westerly sacred Jewish sites in Europe.

Penzance / Cuxhaven Twinning Association

The Penzance / Cuxhaven Twinning Association aims to promote international friendship and understanding through links with Penzance's twinned town in Germany. The Association is dedicated to helping schools, sporting organisations, clubs and other groups to forge links with those in Cuxhaven.

St Paul's Charitable Trust








The object of the St Paul's Charitable Trust is to advance the education of the pupils at St Mary's Church of England Voluntary Aided School by providing and assisting in the provision of facilities (not required to be provided by the Local Education Authority) for education at the school and also to further the educational work of the Church of England in the area of benefit.

Elliot Ridington
Democratic Services and Governance Officer

PENZANCE COUNCIL – 19 JANUARY 2026

REPORT FOR DECISION

INTERIM INTERNAL AUDIT REPORT 2025/26

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
	✓		✓			

Recommendation

The Interim Internal Audit Report for the financial year 2025/26, as set out at Appendix 1 to this report, be approved.

Background

The Council is subject to an accounting and reporting regime of limited assurance as set out in the Accounts and Audit Regulations 2015. These regulations apply to every local authority in England with an annual turnover up to £6.5 million.

The interim internal audit report is a check the internal auditor does partway through the financial year, before the final report is completed at the end of the financial year as part of the annual governance and accountability (AGAR) report.

Responses to Auditor Comments

There were no recommendations that needed actioning from the previous audit and no new recommendations from this audit, therefore no action is required at this time.

Appendix 1 – Interim Internal Audit Report 2025/26.

Cameron Sil
Finance Manager



HUDSON ACCOUNTING LTD.
INTERIM INTERNAL AUDIT REPORT:
TO THE MEMBERS OF PENZANCE TOWN COUNCIL
YEAR ENDED 31ST MARCH 2026.

ISSUE DATE: 12/11/2025.
ISSUED TO: TOWN CLERK & RFO

INTRODUCTION:

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.

Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return.

Any areas not covered at this interim stage will be included later in the year or during the final audit activity.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2025.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

GENERAL COMMENTS:

We would like to thank the staff for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

It should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

We have provided a table of audit recommendations, where required to allow for the Council's response which can be used as an ongoing monitoring tool. We would be grateful if, in due course, it is completed and returned to us.

AUDIT COMMENTARY:

Previous Recommendations

There are no previous recommendations requiring action.

Accounting Records

The accounts are maintained on Edge accounting software they were up to date and appeared free from material errors.

Financial Regulations

Financial Regulations were last reviewed in June 2025.

Payments

A sample of payments was tested to establish whether the spending decision, procurement process, certification and approval for payment were in line with Financial Regulations as well as ensuring that payments were supported by invoices, VAT was correctly accounted for, and payment controls were applied.

Purchasing

A scheme of delegation is in place and purchase orders are managed through the accounting system.

Payments

A sample of payments made in June was tested and all were supported by invoices and had been accurately input into the accounting system.

Approval processes are managed via the software and payment schedules are provided to Members to approve retrospectively.

Risk

Risk Assessment

The Council reviewed its risk management arrangements in November 2025 and it has undertaken a review of the effectiveness of its internal controls.

Insurance

Statutory insurances are in place and the Fidelity Guarantee is just about adequate at £4million.

Investments

An Investment Strategy covering the 2025/26 financial year was adopted in June 2025.

Budgets

Setting

We reviewed the 2025/26 budget setting process as part of our final audit work last year and we will review the 2026/27 process later in the year.

Monitoring

Budget monitoring reports are taken to each Committee meeting.

Income

Systems were tested to ensure that suitable controls are in place to ensure that all income is received in a timely manner, that charges are correctly applied and that any cash received is promptly receipted and banked.

Precept

The precept received is in accord with that set by the Council.

Rental properties

Rents are levied in accordance with the Agreements in place.

The uplift in the Tennis Club rent was accurately calculated and the Orangery was invoiced in line with the fee structure.

Penlee House

The till is balanced daily and the audit trail to the Ledger is good. VAT is appropriately applied.

VAT

VAT claims are up to date.

Payroll

New Starters

New employees have been issued with contracts of employment and have been paid in accordance with the Terms therein.

Job Evaluation and other changes

Changes in employee terms and conditions that have arisen because of job evaluation or other operational requirements have been duly approved by Members, where required, and have been accurately implemented.

Tax, NI & Pensions

The October payroll was tested with no issues to report.

Pay Award

The national pay award has been accurately implemented.

Bank Reconciliation








Monthly bank reconciliations are accurately carried out in a timely manner and are reported to the Finance & General Purposes Committee.

Electors Rights

Full Council properly approved the 2024/25 AGAR.

The opportunity for electors to examine the accounts was properly advertised and the publication requirements in respect of the 2024/25 accounts have been met.

PENZANCE COUNCIL – 19 JANUARY 2026**REPORT FOR DECISION****ST BURYAN, LAMORNA AND PAUL PARISH COUNCIL – PROPOSED CHANGE
OF NAME**

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
✓					✓	

Recommendation:

The request of St Buryan, Lamorna and Paul Parish Council to change its name, to St Buryan and Lamorna Parish Council, be supported.

Background:

In 1934 the former Penzance Borough absorbed the nearby settlements of Newlyn, Paul and Mousehole from Paul Urban District, Gulval from West Penwith Rural District and Heamoor from Madron Urban District.

The Borough of Penzance was then abolished in 1974, under the Local Government Act 1972, when the area became part of the Penwith District. The area of the former borough became unparished under the 1974 reforms and the Penwith District Councillors representing the area acted as charter trustees for the town. In 1980 a new civil parish of Penzance was created, thus creating this Council which administers the area of the pre-1974 borough.

The village of Paul has therefore been a part of the Penzance parish in some form since 1934 and St Buryan, Lamorna and Paul Parish Council has now submitted a request to Cornwall Council to officially change its name to 'St Buryan and Lamorna Parish Council'. As the proposed change would have an impact upon Penzance Council and its residents, officers at Cornwall Council have consulted this Council for its view.

When taking into account the fact that the village of Paul has formed a part of the parish of Penzance for almost one hundred years, it clearly makes little sense for a neighbouring parish to include it within its official name as this only serves to cause confusion for the residents of both parishes. It is therefore recommended that the

request of St Buryan, Lamorna and Paul Parish Council to change its name to 'St Buryan and Lamorna Parish Council' be supported.

Elliot Ridington
Democratic Services and Governance Officer