



INTERNAL AUDIT CHECKLIST ‘YEAR END 2025-26’

Name of Authority: Weston Colville Parish Council.....**Date(s) of Audit:** 15th April 2026

Audit Completed By: Jess Knights

AGAR Certificate Reference	Work Completed by CAPALC	Conclusion	Recommendations
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p>During our visit(s) we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc. This list is just an example.</p>	<p>The accounting records were found to be in good order. A sample check was undertaken and all entries examined have been accurately and promptly recorded.</p> <p>Clerk confirmed that a transaction (not included in the sample check) has been paid twice to HMRC and is currently processing a refund.</p> <p>It is advised that the RFO/Council record all powers used for payments (and the minutes) to</p>	<p>None</p> <hr/> <p>Council response:</p>

		ensure that all LGA 1974 s137 are correctly recorded.	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	<p>We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date.</p> <p>We have also reviewed procedures for approval of invoices and payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.</p>	<p>The council has adopted the NALC Model Standing Orders and Financial Regulations but these need to be updated to the 2025 versions. These should also be fully tailored to the individual council by completing brackets and removing statements that do not apply to them.</p> <p>There has been no VAT reclaim for 25/26 and it is recommended that is completed asap.</p> <p>There are no credit or debit cards in use.</p>	None
			Council response:
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<p>We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance is in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.</p>	<p>The council has a suitable general risk register in place and this is reviewed annually. We would recommend the council implement a policy to set out more generally how it will manage the risks it faces.</p> <p>Insurance cover is in place but there is currently a deficit of £8,000 in the insurance cover compared to the asset value.</p>	None
			Council response:

		<p>The council has adopted a Health & Safety Policy but it was last updated in 2019 and needs reviewing.</p> <p>Internal control is covered by quarterly reporting to council, internal audit and regular review of the general risk assessment.</p> <p>There is an annual ROSPA inspection for the play area and monthly inspections are undertaken, although they are verbally reported.</p> <p>The council should look to implement written evidence of play inspections to support any insurance claims.</p>	
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly</p>	<p>We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has</p>	<p>The council prepared an appropriate budget to inform the precept process, and this budget is reviewed on a quarterly basis throughout the year.</p> <p>The precept was submitted in good time and matches with the</p>	<p>None</p>

<p>monitored; and reserves were appropriate.</p>	<p>established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.</p>	<p>receipt shown. We have confirmed the figure corresponds with Box 2 of the AGAR.</p> <p>It is advised that the Council should state clearly in their minutes the monetary value of the budget and precept agreed for transparency.</p> <p>Earmarked and general reserves are clearly identified.</p> <p>It is advised that the Council input the prescribed amount for LGA 1972, s137 payments in their future budgets to prevent any over expenditure.</p>	<p>Council response:</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.</p>	<p>We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.</p>	<p>Income records are thorough and well kept. The council receives very little income aside from the precept.</p>	<p>None</p> <p>Council response:</p>
<p>F. Petty cash payments were properly supported by receipts, all petty cash</p>	<p>If held, we have considered the amount of petty cash held in line with</p>	<p>The Council does not hold Petty Cash.</p>	<p>None</p>

<p>expenditure was approved and VAT appropriately accounted for.</p>	<p>the number of transactions made during the year.</p>		<p>Council response:</p>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.</p>	<p>Payroll is processed by an external company. The salary records in our sample were found to be in good order.</p> <p>There is ample evidence of payments being made to HMRC.</p> <p>The council should consider implementing an annual appraisal process for staff members. This should include a review of the job description.</p>	<p>None</p> <p>Council response:</p>
<p>H. Asset and investment registers were complete and accurate and properly maintained.</p> <p><i>This section/assurance should be extended to include loans to or by the authority.</i></p>	<p>We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.</p>	<p>The council's asset register is up to date and contains purchase and insurance figures. The updated version should be uploaded to the website.</p> <p>The Council should also review and approve the asset register on a yearly basis or as/when an asset is acquired or disposed of.</p> <p>The Council does not have any loans or borrowing.</p>	<p>None</p> <p>Council response:</p>
<p>I. Periodic bank account reconciliations were</p>		<p>Bank reconciliations are completed quarterly. These are</p>	<p>None</p>

<p>properly carried out during the year.</p>	<p>We reviewed a selection of bank reconciliations throughout the year including year end.</p>	<p>presented to meetings but should also be signed by a Member – reference is made to Financial Regulations 2.6.</p> <p>We have confirmed the year end bank reconciliation tallies to AGAR box 8.</p>	<p>Council response:</p>
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>We have reviewed the accounting statements or the year ended 31st March 2026 to ensure that they have been prepared correctly on an receipts and payments basis and are adequately supported.</p>	<p>The accounts have been properly prepared and agree to the cashbook.</p>	<p>None</p>
		<p>The accounts have been prepared on a R&P basis.</p>	<p>Council response:</p>
<p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p>	<p>We have confirmed that the Council was subject to limited assurance review.</p>	<p>The council had a limited assurance review last year and the external auditors report was reviewed as part of this process.</p>	<p>None</p>
			<p>Council response:</p>

<p>L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.</p>	<p>We have reviewed the Council's website (or webpage) to confirm it is meeting the requirements of the relevant regulations, including publishing the ICO Model Publication Scheme on the website.</p>	<p>The existing website is up to date and contains the required information.</p> <p>An amendment is required to the Publication Scheme to reflect version 3 of the ICO Model.</p> <p>It is recommended that the Council should also publish each individual Member's Register of Interest form directly onto their own website in accordance with the Localism Act 2011 s29 (7).</p>	<p>None</p> <p>Council response:</p>
<p>M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</p>	<p>We have reviewed the notice announced during the summer of 2025 along with Sections 1 and 2 of the 2024/25 AGAR. We have obtained evidence that the required documentation has been published on the Council's website (webpage).</p>	<p>The council properly provided for the period for the exercise of public rights. The notices for this are correctly completed and still available on the council's website.</p>	<p>None</p> <p>Council response:</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>We have reviewed the documentation the Council published for the 2024/25 AGAR was compliant with regulations.</p>	<p>The council complied with the publication requirements for the 24/25 AGAR, including a Conclusion of Audit notice, and these documents are still available on the website</p>	<p>None</p> <p>Council response:</p>
<p>O. The authority complied with laws, regulations & proper practices relating</p>	<p>We have ensured that, as a minimum, the authority has a single generic email address on an authority owned domain. We have also</p>	<p>We have confirmed that the authority is using authority-owned email accounts, for staff</p>	<p>The Internal Auditor notes that the authority will be implementing an IT Policy at the Annual Meeting of the Parish</p>

<p>to digital and data compliance.</p>	<p>checked a sample of the authority's website pages for accessibility and reviewed the accessibility statement. We also reviewed the authority's data protection and IT policies.</p>	<p>and councillors, on a gov.uk domain.</p> <p>However, the authority does not have an IT Policy or Accessibility Statement in place which is a mandatory requirement.</p> <p>The Council does not have an accessibility statement which is a legal requirement under regulation 7 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>It is recommended that the Council routinely uses an accessibility checking tool to support ongoing monitoring and improvement of its website.</p> <p>The Accessibility Statement should be updated to acknowledge the WCAG 2.2 requirements (once adopted) and should include acknowledgment of any areas where full compliance with these standards has not yet been achieved.</p> <p>The council has an appropriate data protection policy in place which is reviewed annually.</p>	<p>Council in May 26 but this means they have not complied with the AGAR Certificate Reference of O for 25/26.</p> <p>The authority has failed to comply with assertion 10 as no accessibility statement has been implemented. The authority have not complied with the AGAR Certificate Reference of O for 25/26.</p> <p>Council response:</p>
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P. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have checked that they are not responsible for any charities.	N/A	None
			Council response:

Notes

In our column entitled ‘Conclusions’ we have highlighted areas where we believe improvements could be considered or attention is required if necessary. If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column ‘Recommendations’.