INTERNAL AUDIT CHECKLIST 'YEAR END 2025-26'

Name of Authority: **Eltisley Parish Council** .... **Date(s) of Audit: 8th May 2026** ....

Audit Completed By: Jess Knights ....

AGAR Certificate Reference	**Work Completed by CAPALC**	**Conclusion**	**Recommendations**
A. Appropriate accounting records have been properly kept throughout the year.	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.	The accounting records were found to be in good order.	None **Council response**:
B. This authority complied with its financial regulations, payments	We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if	The council has adopted the NALC Model Standing Orders and Financial Regulations 2025.	None

	were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	model documents are used, they are up to date. 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.	VAT has been correctly accounted for and reclaimed. There are no credit or debit cards in use.	**Council response**:
C.	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	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.	Appropriate insurance cover is in place. It is recommended that the Council adopt a written Health & Safety at Work Policy.	None **Council response**:
D.	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly	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	The council prepared an appropriate budget to inform the precept process, and this budget has been reviewed on a monthly basis. The precept was submitted in good time and matches with the	None

	monitored; and reserves were appropriate.	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.	receipt shown. We have confirmed the figure corresponds with Box 2 of the AGAR. General reserves are clearly identified. It is recommended that the Council explain in detail in their minutes how the Council arrived at their precept amount for future years to help with transparency.	**Council response**:
E.	Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.	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'.	Income records are thorough and well kept.	None **Council response**:
F.	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	The Council does not hold Petty Cash.	None **Council response**:

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.	We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.	Payroll is processed by the Clerk using HMRC Basic Tools. It is recommended that the Council consider outsourcing their payroll to allow for an additional level of control. The salary records in our sample were found to be in good order. There is ample evidence of payments being made to HMRC.	None **Council response**:
H. Asset and investment registers were complete and accurate and properly maintained.	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.	The council's asset register is up to date and contains purchase and insurance figures. The Council does not have any loans or borrowing.	None **Council response**:
I. Periodic bank account reconciliations were properly carried out during the year.	We reviewed a selection of bank reconciliations throughout the year including year end.	Bank reconciliations have been completed monthly. These are presented and signed at meetings We have confirmed the year end bank reconciliation tallies to AGAR box 8.	None **Council response**:

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.	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.	The accounts have been properly prepared and agree to the cashbook. The accounts have been prepared on a R&P basis.	None **Council response**:
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.	We have confirmed that the Council was subject to limited assurance review.	N/A	None **Council response**:
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.	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.	The Council has not always complied with the Smaller Authorities Transparency Code 2015, part 2.2 s30 as they have not always published all associated meeting papers. This Code is issued to meet the Government's desire to place more power into citizens' hands	None **Council response**:

		to increase democratic accountability. The Council should ensure that all associated meeting papers of council meetings are published no later than three clear days before the meeting to which they relate. The Council also have approved minutes on the website which still have the watermark ‘draft’ on them. We recommend these are updated as they have been approved and signed as a true record.	
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.	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).	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.	None **Council response**:
N. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2024/25 AGAR was compliant with regulations.	The council complied with the publication requirements for the 24/25 AGAR, and these documents are still available on the website	None **Council response**:

O. The authority complied with laws, regulations & proper practices relating to digital and data compliance.	We have ensured that, as a minimum, the authority has a single generic email address on an authority owned domain. We have also 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.	We have confirmed that the authority is using authority-owned email accounts, for staff and councillors, on a gov.uk domain. The Council also has in place an IT Policy. It is recommended that the Council routinely uses an accessibility checking tool to support ongoing monitoring and improvement of its website. The Accessibility Statement should include acknowledgment of any areas where full compliance with these standards has not yet been achieved. The council has an appropriate data protection policy in place which is reviewed annually.	None **Council response:**
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’.