



# Lincolnshire Association of Local Councils

## Internal Audit Checklist 2025/26

<b>Name of Parish or Town Council</b>	Saxilby with Ingleby Parish Council		
<b>Parish Council website</b>	<a href="https://saxilby-ingleby.parish.lincolnshire.gov.uk/">https://saxilby-ingleby.parish.lincolnshire.gov.uk/</a>		
<b>Name of internal auditor</b>	Stacey Knowles		
<b>Date of audit</b>	26/02/2026		
<b>Type of audit</b>	Intermediate	x	Year-end (including AGAR)
<b>Council contact information</b>	<b>Name</b>	<b>Email</b>	
<b>Clerk</b>	Lydia Hopton	clerk@saxilbyparishcouncil.gov.uk	
<b>RFO* if different</b>			
<b>Chairman*</b>	Cllr Carla Saunders	cllr.saunders@saxilbyparishcouncil.gov.uk	
<b>Electorate</b>	3918	<b>Total number of seats</b>	14
<b>Quorum</b>	5	<b>Number of seats filled at time of audit</b>	12
<b>Precept Demand 2025/26</b>	£294,000	<b>Gross budgeted Income</b>	£336727 (inc Precept)
<b>Date of most recent audit</b>	27/05/2025 (internal audit) 30/09/2025 (external audit report)	<b>Gross budgeted Expenditure</b>	£336727
	<b>Tested?</b>	<b>Comments</b>	
<b>Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?</b>	Y	<p>External Auditor – 30/09/2026 In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to aligning the formal tender values between financial regulations and standing orders. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.</p> <p>Internal Auditor - 27/05/2025</p>	

		Consistent values not in place for the acquisition of formal tenders between financial regulations and standing orders Council to review and correct at forthcoming full council meeting.
<b>Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)</b>	<b>Y</b>	Yes.

Key governance review		Tested?	Comments & recommendations	Risk <sup>i</sup>		
				Low	Med	High
<b>1</b>	Standing Orders* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Published and tailored to the council/ Last review 03 Sept 2025.	x		
<b>2</b>	Financial Regulations* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Published and tailored to the council. Last review 04 October 2025	x		
<b>3</b>	Terms of reference (committees / working groups) <i>(should contain - clear days' notice, quorum, delegated power or advisory, lawful, no individual councillors making decisions.)</i>	Y	Terms of Reference are published and in place for committees and working groups.	x		
<b>4</b>	Councillors' Code of Conduct* <i>(s.27 Localism Act 2011)</i>	Y	Published.	x		
<b>5</b>	Complaints procedure* (tailored and reviewed)	Y	Published and tailored to the council. Reviewed 2024.Next review February 2026	x		
<b>6</b>	General Power of Competence <i>(decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012')</i> . <ul style="list-style-type: none"> <li><i>Date and minute reference GPOC adopted</i></li> <li><i>Qualified Clerk (CILCA 2015 or later or Level 4 Community Governance or higher qualifications seen)</i></li> <li><i>Two-thirds elected councillors at the time of adoption during the current cycle.</i></li> </ul>	N	Not in place. Not tested			
<b>7</b>	Arrangement for inspection of public records adequate* <i>(Announcement at least one day after parish council approval, announcement at least one day ahead of inspection period, minuted approval by council of inspection period dates - 30 working days including first 10 working days of July).</i>	Y	Announcement no longer displayed on the website. IA was shown the original Inspection of Public Records document which outlined appropriate dates for the inspection period. The document is not required to be retained on the website after the inspection period. However, it is	x		

			best practice to make all audit documents publicly available for 5 years. External audit did not raise any queries on the public rights period.			
8	External audit report published by 30 Sept on the council website <i>(not applicable to councils validly certified as 'Exempt'.)* (TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)</i>	Y	External auditor issued two reports – 28 <sup>th</sup> Sept – Report detailed that the review had not been completed within the required timescales. 30 <sup>th</sup> September – a further report detailed the completed review. This is published.	x		

Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
9	End of year accounts published by 1 July*	Y	AGAR accounting statements were approved on 25 <sup>th</sup> June – Assumed that these were published prior to 01 July.	x		
10	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Y	AGAR Governance Statement approved on 25 <sup>th</sup> June – assumed that this was published prior to 01 July.	x		
11	Documents listed on front page of AGAR form published as specified.	Y	Unable to check the 'exercise of public rights' document as this is not on the website. There is no requirement for this to remain on the website after the statutory period and following the external auditor's report.  The dates for the period are also minuted at the Finance & Risk committee in May 2025.	x		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Y	Yes. Published on website.	x		
13	Past 5 years of annual returns available online*	Y	5 years are published	x		
14	Asset register published by 1 July*	Y	The council has published a register of its land and building assets as required by the Transparency Code.	x		
<b>ICO Model Publication Scheme expected requirements:</b>						
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Y	A list of all payments is published as a background paper on a monthly basis. Just August 2025 payments not published.	x		
16	Councillor responsibilities published by 1 July	Y	Website identifies the chairman and the vice chairman of the council. Committee structure doc showing chair and vice chair of committees	x		

17	Draft minutes published within one month of the meeting	Y	Yes. Some committee minutes were not published at the time of the audit but were made available immediately following the audit meeting.	x		
<b>Councils over £200K turnover:</b>						
18	Senior officer salaries published*	Y	Not shown on the council's website. This is only required by the Transparency Code if the Senior Officer earns in excess of £50,000 (gross pay and not salary scale).	x		
19	Data on issues important to local people (eg. subsidised trade union activity, projects, parking, grants)*	Y	Published on the council's website. Consultation page on the website.	x		
20	Contract/ procurement information over £5,000 published*	Y	Contained within the minutes currently but recommended to add a separate document to the website for full transparency about ongoing contracts. See Transparency Code 2015 (Part 2, section 31 and 32)		x	

Clerk comment: Action above completed and added to website

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	Y	Yes. Maintained. Auditor access given.	x		
22	Arithmetically correct (checks / balance)	Y	Yes. Correct. Regular bank reconciliations in place with automatic feed for several accounts.	x		
23	Evidence of internal control (compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21)	Y	Bank reconciliations – Finance committee monthly – chair of meeting checks balances on each accounts before approving. Both documents are signed – report and bank statement.  Approval of payments and dual authorisation through Approval Max is in place. This system allows councillors to scrutinise individual invoices as part of the authorisation process.	x		

			There is separation of duties for expenditure and payments with the clerk approving expenditure up to delegated limits, the Assistant Clerk enters payment information and uploads documents; two councillors then approve via Approval Max. The council operates a robust system of internal control and governance.			
24	VAT* <ul style="list-style-type: none"> <li>evidence of recording</li> <li>evidence of reclaiming</li> </ul>	Y	Vat registered – reported to Finance and Risk and approved by committee.	x		
25	All payments supported by authorised, minuted decisions and invoices	Y	No evidence was found of payments being made without authorised and minuted decisions (delegated authority or through meetings) and invoices.	x		
26	s.137* ( <i>last resort power for non-GPC councils</i> ) <ul style="list-style-type: none"> <li>Recorded separately within accounts</li> <li>Within legal threshold limits for the current year</li> <li>Spend in accordance with legislation</li> </ul>	Y	Yes. The council has incurred expenditure using s137. Some s137 expenditure is made through delegation to officers. It is recommended that any items of expenditure using this power are specifically reported back to the council. This helps the council to remain transparent in its processes and ensures that it meets the test for s137 – direct benefit to the area or inhabitants.  Where s137 power is relied on for items of expenditure considered at a meeting, it is appropriately minuted.  Clerk reports that some spending is marked as s137 but should rely on another power. This will be dealt with prior to year end.	x		
27	Payments made in accordance with Financial Regulations <ul style="list-style-type: none"> <li>Cheques</li> <li>Online banking</li> </ul>	Y	Online banking, BACS, Direct Debits and Debit Cards.	x		

	<ul style="list-style-type: none"> <li>• BACS</li> <li>• Direct Debit</li> <li>• Standing Orders</li> <li>• Credit or debit cards</li> <li>• Other payments</li> </ul>		Some cash is taken during events.			
28	If Investments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and ensure long-term investments for 12+ months are recorded in the Asset and Long-term Investment Register and the purchase/investment and receipts/sales are accounted for as set out in the TPG. (TPG 2.26-2.29, Section 4 Item H & 5.17, 5.29-30, 5.174-5.177, 5.185-5.190). An Investment Strategy is recommended for sums held below £100,000	Y	An investment policy is in place.	x		

Budget		Tested?	Comments & recommendations	Risk		
				Low	Med	High
29	Annual budget income and expenditure amounts in support of precept approved by full council and minuted* (TPG 1.8, Section 4 Table D, 5.25-5.28)	Y	Total budget amount not included in the minutes. However, it is included as a background paper. Recommendation to ensure full transparency and include the budget figure in the minutes.	x		
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Y	Precept amount minuted appropriately after consideration of the council's budget.	x		
31	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	Y	Finance committee considers this monthly.	x		
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Y	Budget is monitored monthly at the Finance & Risk committee. This includes an explanation of variances.	x		

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Income properly recorded and banked promptly	Y	Yes.	x		
34	Precept income received in bank account.	Y	Yes.	x		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Y	Income sources – Burials	x		

			Room Hire Sport Library – photocopier cash payments			
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	Y	Reported and considered at the monthly Finance and Risk committee meetings.	x		
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	Y	VAT added appropriately.	x		
38	Effective security of cash and receiving cash from transactions	Y	Safe used for storing any cash received.	x		
39	Effective security of card receipts transactions	Y	Debit cards	x		

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted. (TPG 1.10, 2.25)	Y	Bank reconciliations signed at Finance & Risk committee. Bank balances are not noted in the minutes. However, full reports showing bank balances are provided as a separate report on the council's website.	x		
41	Balancing entries (adjustments) explained	Y	Adjustments adequately explained (rounding)	x		
42	Bank mandate up-to-date -Evidence of signatories being reviewed and minuted -Sufficient signatories to enable banking business to be continuously available without delays. (TPG 1.15.5)	Y	Reviewed in July 2025 by the Full Council. Three councillors added as signatories on the council's accounts in July.	x		

Petty cash		Tested?	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	N	Not applicable. No petty cash			
44	Petty cash spending supported by VAT receipt(s)					
45	Petty cash reported to Council					
46	Petty cash float reconciled/reimbursed					

Asset control		Tested?	Comments & recommendations	Risk		
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			Low	Med	High	
47	Register of assets and long-term investments* <ul style="list-style-type: none"> <li>Exists</li> <li>Up to date and complete</li> <li>Published</li> <li>Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70)</li> </ul>	Y	Considered and reviewed in May 2025. Council noted current position regarding assets. (FC25/109 16). The council reviews its asset register formally on an annual basis.	x		
48	Any loans to organisations, groups and other parties accurately recorded in the register.	Y	No loans made	x		
49	Land and property registered with HM Land Registry. <a href="https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property">https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property</a>	Y	A list of land and buildings shows HM Land Registry identifiers.	x		
50	Any loans/borrowing has been properly obtained with authority from Debt Management Office and accurately accounted for (TPG Section 4 Table item H, 5.70)	Y	No loans or borrowing in place.	x		

Risk management	Tested?	Comments & recommendations	Risk			
			Low	Med	High	
51	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	Y	Risk register reviewed by Finance & risk committee in May 2025 - F25/064 16.	x		
52	Insurance Cover <ul style="list-style-type: none"> <li>Reviewed annually for levels of cover</li> <li>Certificate(s) viewed &amp; valid</li> <li>Employees' Liability Cover in place and published*</li> <li>Public Liability Cover</li> <li>Employees' Fidelity Guarantee</li> <li>Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages)</li> <li>Other e.g. vehicles, assets, equipment, volunteers ...</li> <li>Compare schedule against asset register and ensure adequate insurance is in place for items to be covered.</li> <li>Public liability insurance must match the PLI for any delegated services, assets (£10million)</li> <li>Any insurance claims during the previous 12 months which may affect the policy and valuations and cover and has the Risk Register been updated to mitigate the risk of re-occurrence?</li> </ul> (TPG Section 4 Table Item C)	Y	Public Liability – £10,000,000 Employers Liability in place Cyber - Yes Vehicle insurance	x		
53	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective?	Y	As outlined in Financial Regulations and Standing Orders. The IA has seen	x		

	(TPG Section 4 Table Item C)		evidence that these controls are being followed and they are effective.			
<b>54</b>	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> <li>• Play equipment</li> <li>• Street furniture</li> <li>• Fire safety</li> <li>• Defibrillators</li> <li>• Other</li> </ul>	Y	Weekly play area check. Annual External  Weekly checks on fire safety and defibrillator. Annual / 6 monthly as required.  Written records retained.	x		
<b>55</b>	Grants ratified and minuted according to policy	Y	Yes. Grants are minuted appropriately, as well as the use of s137. A list of grants given is displayed on the council's website from 2017/18 onwards.	x		
<b>56</b>	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)	Y	Not published. In place.	x		
<b>57</b>	Evidence of unusual activity from minutes	Y	No evidence of unusual activity is noted	x		
<b>58</b>	Back up of files adequate	Y	Sharepoint in use. Backup service in addition to standard Microsoft server.	x		
<b>59</b>	Storage of files (paper and electronic) adequate	Y	Fire protection in cupboard where it is stored. Fireproof storage in use for leases and other documents that the council is required to retain by law.	x		

General		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>60</b>	Local Council Award Scheme applicable? <ul style="list-style-type: none"> <li>• Foundation</li> <li>• Quality</li> <li>• Quality Gold</li> </ul> Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	Y	Foundation award in place.	x		

Proper Process / Practice	Tested?	Comments & recommendations	Risk		
			Low	Med	High

<b>61</b>	List of Members' interests* <ul style="list-style-type: none"> <li>• displayed on council website /link to District Council</li> <li>• reviewed regularly (<i>Members have a statutory requirement to complete and report changes within 28 days of change</i>)</li> <li>• Interests declared in meetings and members follow Standing Orders and Code of Conduct</li> <li>• Dispensations approved as set out in Standing Orders and minuted.</li> </ul>	Y	Link to District Council is provided. Members declare interests at meetings and code of conduct appears to be followed for example members do leave the room when appropriate to do so.	x		
<b>62</b>	Declarations of Acceptance of Office* <ul style="list-style-type: none"> <li>• Councillor (after election/ co-option)</li> <li>• Chair (at least annually)</li> </ul>	Y	Yes seen.	x		
<b>63</b>	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted and according to policy	N	None within the financial year	x		
<b>64</b>	Agenda documents lawful and published*	Y	Yes	x		
<b>65</b>	Minutes lawful and published/ hard copy signed* <ul style="list-style-type: none"> <li>- <i>Apologies noted or resolved to be accepted?</i></li> <li>- <i>A member absent for 6 months handled correctly?</i></li> <li>- <i>Minutes sequential?</i></li> <li>- <i>Members present and not present recorded</i></li> <li>- <i>Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)</i></li> <li>- <i>Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)</i></li> <li>- <i>Resolutions are minuted and stated with clarity and the applicable legal power included.</i></li> </ul>	Y	Minutes include those present, apologies given, interests and members leaving the room throughout the meeting. Resolutions are clearly minuted.  Some committee minutes are not published on the website – Finance and Risk – May 25 to Sep 25 were not published on the date of the audit but have since been uploaded.	x		
<b>66</b>	Confidential items correctly used and resolutions minuted and published <i>Public Bodies (Admission to Meetings) Act 1960 S.1(2)</i>	Y	Confidential sessions used correctly and resolutions are minuted and published.	x		
<b>67</b>	Purchase order system used/correct	Y	Purchase order system is used if required by a supplier.	x		
<b>68</b>	Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements <ul style="list-style-type: none"> <li>- Choice of procurement method correct for the procurement</li> <li>- For £30,000+(inc VAT) contracts published on 'Find a Tender'</li> <li>- For £5,000 - £29,999 recommended to publish on 'Find a Tender'</li> <li>- Contract decisions issued and published</li> <li>- 30-day payment terms apply to all contracts</li> <li>- Publish 6-monthly performance to pay within 30-days</li> </ul>	Y	All within delegated limits.	x		

<b>69</b>	<p>Delegation to officers or committees</p> <ul style="list-style-type: none"> <li>• Lawful delegation (to an officer, committee or joint committee but an individual councillor does <b>not</b> have decision-making powers – S.101 Local Government Act 1972)</li> <li>• Limits set out in financial regulations and / or standing orders or policies or schemes of delegation;</li> <li>• adhered to;</li> <li>• reported adequately</li> </ul>	Y	<p>Delegations are in place through Financial Regulations. The delegated amounts and limits for purchases and authorising payments have been tailored specifically for the council.</p> <p>Terms of reference also show delegated powers.</p>	x		
<b>70</b>	<p>Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31<sup>st</sup> March where practicable. (Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)</p>	Y	<p>Advised to publish if any expenses are paid including any travel or subsistence payments made to councillors.</p>	x		
<b>71</b>	<p>Any Members' Basic Allowances are paid in accordance with the District/Borough Council - approved rates for that Parish/ Town Council and the HMRC PAYE rules applied to Members Allowances before payment. Any subsistence and travel allowances paid are in accordance with the Parish/Town Council's own adopted policies.</p>	N	<p>N/A – Allowances are not paid</p>			

Payroll & HR		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>72</b>	<p>Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter.</p> <ul style="list-style-type: none"> <li>• Proper Officer (Clerk)</li> <li>• RFO</li> <li>• Deputy Clerk</li> <li>• Admin assistant</li> <li>• Site staff/ Grounds workers</li> </ul>	Y	<p>Job descriptions in place for all staff.</p>	x		

	<ul style="list-style-type: none"> <li>Other</li> </ul>					
73	Public sector IR35 rules applied where applicable <a href="https://www.gov.uk/guidance/off-payroll-working-for-clients">https://www.gov.uk/guidance/off-payroll-working-for-clients</a>	Y	Not currently applicable. Advised to look at test on HMRC website if in doubt.			x
74	Right to work checks for employees completed and on file <a href="https://www.gov.uk/check-job-applicant-right-to-work">https://www.gov.uk/check-job-applicant-right-to-work</a>	Y	Yes in place.			x
75	Written statement of particulars for all staff from day one (April 2020 onwards) <a href="https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars">https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars</a> and amendments to contracts confirmed in writing and minuted*	Y	Yes. Completed			x
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Y	Spreadsheet compiled by officers – sent to external contractor to complete payroll procedures.			x
77	Is payroll inhouse or external provider used?	Y	External	x		x
78	PAYE & NI payments spot checked - calculations	Y	Calculated externally			x
79	Employers Allowance – Councils are not eligible – payroll system checked.	Y	Not signed up.			x
80	Approval of salaries, annual inflationary increases and increments minuted	Y	Increments are approved by the council before being implemented – even contractual increments.			x
81	Approval of expense claims	Y	Clerk for other members of staff and 2 councillors.			x
82	Minimum wage threshold met	Y	Yes.			x
83	HR procedures and policies adopted / reviewed	Y	Grievance Disciplinary Equality Health and Safety  Staff handbook is in place for induction of new employees.			x
84	Training policy and record staff /elected Members	Y	Training policy in place			x
85	Probation review completed for new staff within probation period.	Y	Probationary reviews carried out by the clerk			

86	Annual appraisals undertaken	Y	Appraisals carried out by: Clerk Grounds and Estates Manager Facilities' Supervisor				x		
87	Job description up to date / reviewed	Y	Job descriptions up to date.				x		
88	Health and safety of staff workstation & PC equipment undertaken * • <a href="#">Display Screen Equipment</a>	Y	In place.				x		
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	Y	Yes.  Redeclaration due.				x		
90	Adequate Pension provision in place to meet statutory requirements  <a href="https://www.gov.uk/employers-workplace-pensions-rules">https://www.gov.uk/employers-workplace-pensions-rules</a>	Y	LGPS			x	Y		
			NEST		Y				
			Other						
	• Automatic Enrolment for Staff*	Y	Y	x	N		DD/MM/YYYY	Y	
	• Opt-Out Evidenced*	Y	Y	x	N		Email record from staff member opting out.		

Information and data compliance		Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office <i>(if relevant)</i>	Y	Yes registered - Z1228871	x		
92	Council-owned email address account in place (either .gov.uk or .org.uk format) <i>(TPG 1.47)</i>	Y	.gov accounts in use for the council, its staff and members.	x		
93	Website Accessibility Statement reviewed and published online* <a href="https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps">https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps</a>	Y	Last reviewed in June 2022. Requires review to confirm with assertion 10 of the AGAR. <i>Clerk Comment: Approved at March Full Council Ref FC26/052 (09)</i>		x	
94	GDPR/ Data Protection Act policies and procedures in place* <ul style="list-style-type: none"> <li>Record Retention Schedule</li> <li>Data Breach Assessment</li> <li>Privacy Policy</li> <li>Process for dealing with a Subject Access Request</li> <li>Security Compliance Checklist ....</li> </ul>	Y	Data Protection policy published and reviewed in October 2025.  Data breaches and subject access requests covered. 24/07 and due in June 2026.  Privacy policies were last reviewed In January 2022 – it is recommended this is reviewed on a regular basis.  Records management policy – considered at a meeting on 04 February 2026 – not yet published.	x		
95	Publication scheme (ICO model template adopted) <i>(up to date, tailored, reviewed and lawful)</i> and published on the council website.* (Modifications from the ICO template must have had ICO approval.) <i>(Ss19-20 FOIA 2000)</i> Has the Council complied with publishing the information specified in its Publication scheme?	Y	The council has an adopted publications scheme which is published on the website.  <i>Clerk comment: Action below completed and added to website</i>	x		
96	Compliant with the relevant Transparency Code (if applicable)?	Y	The council complies with most aspects of the transparency code but has not published information relating to contracts worth £5000 or more. This includes any legally enforceable agreement with a value of £5000 or more – Purchase orders, commissioned activities or purchases.		x	

97	IT Policy adopted	Y	IT Policy adopted.	x		
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## Transaction spot check (Sample test transactions such as largest payment, employee salaries, direct debit, S.137, VAT, Councillors payment, etc)

Check number	1	2	3	4	5	6
Ledger date	22/04/2026	29/05/2025	12/06/2025	11/07/2025	29/08/2025	30/09/2025
Item / budget heading	Kram contract Cleaning	LCS IT Solutions	Irelands Farm Machinery	Unique Home Improvements	Fleet Line Markers	Jenny Clarke  Youth Room Hire  (income transaction)
Reference / Cheque number	48151 (Feb & march)	12504	318051	110725 - 34498	SI256015	Inv 0638
Was purchase approved prior to ordering? Order minute reference		073/21 March 2021  Councillor accounts and Microsoft 365 approved	FC25/116 23 June 2025  Pallet forks	Delegated authority in consultation with Chairman		N/A income transaction
Any evidence the purchase was delivered? Delivery evidence						
When was the payment approved? Payment minute reference	2 approvers 04/04/2025 and 08/04/2025	2 approvers 08/05/2025	2 approvers 23/06/2025	2 approvers	2 approvers 12/09/2025	N/A
Is the bill the same as ordered? Invoice value	£2031.12	£1440.00	£1149.00	£1440.00	£367.92	£1128.13
Is the payment approval minuted? Minute value	Background paper May 2025 (£2031.12)	Background paper June 2025 (1440.00)	Background paper Sept 2025 (£1194.00)	Unable to locate payments list for August 2025 on website.  Clerk to add to March Finance and Risk committee	Background paper October 2025 (£367.92)	Background paper January 2026 (£1128.13)

				meeting for ratification.		
Is the payment approved matching? <b>Payment value</b>	£2031.12	£1440.00	£1194.00	£1440.00	£367.92	Income £1128.13
Does the bank statement value match amount approved? <b>Statement value</b>	Yes	Yes	Yes	Yes	Yes	Yes
Is it within 30 days? <b>Timely payment</b>	Yes	Yes	Yes	Yes	Yes	Chased for payment by officers.
Has the VAT been recorded accurately in the accounts? <b>VAT recorded</b>	Yes					
Has a lawful power been identified? <b>S137 recorded in ledger</b>						
<b>Notes/ recommendations</b>						

Check number	7	8	9	10	11	12
Ledger date	31/10/2025	23/11/2025	16/01/2026			
Item / budget heading	Payroll professional fees	Christmas Trees	Heritage Lighting			
Reference / Cheque number	I006653	0169004				
Was purchase approved prior to ordering? Order minute reference	Legacy item – payroll provider in place	Amount under delegated limit.	PO on ledger For completion at year end audit			
Any evidence the purchase was delivered? Delivery evidence						
When was the payment approved? Payment minute reference	Background paper January 2026 (£216.00)	Background paper January 2026 (£366.00)				
Is the bill the same as ordered? Invoice value	£216.00	£366.00				
Is the payment approval minuted? Minute value	£216.00	£366.00				
Is the payment approved matching? Payment value	£216.00	£366.00				
Does the bank statement value match amount approved? Statement value	Yes	Yes				
Is it within 30 days? Timely payment	Yes	Yes				
Has the VAT been recorded accurately in the accounts? VAT recorded	Yes	Yes				
Has a lawful power been identified? S137 recorded in ledger						

<b>Notes/ recommendations</b>		<b>Check if GPC in place</b>	<b>PO value £7061.22 Spent from EMR</b>			
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Year End Process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
98	Accounting method correctly applied <ul style="list-style-type: none"> <li>Income and expenditure – <i>mandatory over £200k for 3 years</i></li> <li>Receipts and payments</li> </ul>					
99	Bank statement opening and closing balances reconcile to cash book / ledger.					
100	Robust audit trail evident					
101	Debtors and Creditors recorded (I&E accounting method only)					
102	Asset register updated for current and previous year balances					
103	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31 <sup>st</sup> March on DMO website. <i>(TPG5.70)</i> <i>Arrangement fees are treated as administrative expenses in year of receipt.</i>					
104	Lending <i>-check if any lending has taken place and is accounted for as specified in TPG.</i>					
105	Explanation of Variances completed in sufficient detail					
106	Intermediate audit recommendations implemented					
107	Annual Accounting Statement rounding applied/adds up					
108	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures					
109	Previous year 'Restatements' correctly identified					
110	Auditor's recommendations for completion of the Annual Governance Statement <i>(if applicable)</i> and narrative report needed to explain IA Annual Statement's 'No' entries.					

## Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>A1</b>	Income for allotment rentals balance		N/A			
<b>A2</b>	Fees charged in accordance with approved rates					
<b>A3</b>	Up to date occupancy details kept and securely retained					
<b>A4</b>	Agreements/licences issued to all plot holders					
<b>A5</b>	Other					

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>B1</b>	Cemetery accounts balance	Y	Yes	x		
<b>B2</b>	Fees charged in accordance with approved rates	Y	Approved rates in place. Approved by the council each year.	x		
<b>B3</b>	All interred ashes have certificates of cremation*	Y	Electronic certificates retained	x		
<b>B4</b>	Permits properly documented and stored*	Y	Permits are and exclusive rights of burial are retained electronically, older copies are paper records	x		
<b>B5</b>	Cemetery regulations adopted and up to date	Y	Published on website and kept up to date. Burial regs are signed by family members	x		
<b>B6</b>	Registers of burials and purchased graves completed correctly and stored safely*	Y	Burial plan and lists of burials and exclusive rights retained.	x		
<b>B7</b>	Burial certificates issued correctly	Y	Dates, name and address	x		
<b>B8</b>	Green slips returned appropriately to Registrar	Y	Green slips are emailed. Completed document also retained.	x		
<b>B9</b>	Legible cemetery burial plan up to date* <ul style="list-style-type: none"> <li>backed up if appropriate</li> </ul>	Y	Burial plan up to date. Electronic records kept.	x		
<b>B10</b>	Business rates exemptions correctly applied	Y	Yes.	x		

	Charities	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>C1</b>	Accounted for separately					
<b>C2</b>	Independently audited*					
<b>C3</b>	Returns filed within legal time limits*					

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>Note</b>	<i>Premises licence. Fire checks, electrical checks, First Aid, Insurance valuations, PRS, Water checks, Fire alarms, COSHH, gas inspections, Employer liability and PLI, Fidelity. DEC certificate Use HSE checklist or similar <a href="https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm">https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm</a> Is the ownership /lease title registered with Land Registry?</i>		To be covered at year end audit			
<b>Cb1</b>						
<b>Cb2</b>						
<b>Cb3</b>						

	Markets	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>M1</b>	Income for stall hire balances					
<b>M2</b>	Fees charged in accordance with approved rates					
<b>M3</b>	Up to date occupancy details kept and securely retained					
<b>M4</b>	Statutory records kept / stored safely					
<b>M5</b>	Agreements/licences issued to all stall holders					
<b>M6</b>	Other					

	Other	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>O1</b>						
<b>O2</b>						
<b>O3</b>						

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**High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.**

<sup>i</sup> **High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners’ Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.

**Medium risk** – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners’ Guide, and to improve procedures that should be in place.

**Low risk** – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

\*-Asterisked items are statutory requirements and should be in place where applicable.