

# Internal Audit Checklist

		Included (✓)
1	Completed Accounts section of AGAR Annual Return and supporting account.	✓
2	Prior years certified AGAR Annual Return	✓
3	Prior year audit issues arising as reported to the Council by the auditor.	✓
4	Response to previous years internal audit report. <b>Minute reference 30<sup>th</sup> July 2025 – Minute number 7.</b>	✓
5	Please state the following from the financial regulation on contracts: <ul style="list-style-type: none"> <li>- <b>Level of obtaining quotations</b> &gt;</li> <li>- <b>Level for formal tender process</b> &gt;</li> </ul> Provide evidence for any contracts above these levels that the financial regulation have been completed with.	£3,000 £60,000 No evidence found.
6	Minutes for the Financial Year  Comment: <b>All minutes were provide for review and available on the website</b>	✓
7	Copy of risk assessment(s) and Internal Control procedures.  Comment: <b>Could not find in the minutes were these had been reviewed within year under review.</b>	✓
8	Internal audits are required to conclude on whether the Public Rights Notice during the previous Summer was compliant with the Regulations. Therefore, for the 2025-26 internal audit, was the following reviewed:- <ul style="list-style-type: none"> <li>- A copy of the completed 2024-25 Notice of Public Rights and Publication of the Annual Governance and Accountability Return</li> <li>- Evidence of compliance, for example a dated photograph showing the first day of the Notice of Public Rights on the noticeboard and/or a dated computer screenshot showing the first date of the Notice of Public Rights on the website for 2024-25</li> </ul>	✓  ✓  No evidence.
9	Insurance Documents	✓
10	Cashbook (or equivalent) and bank reconciliations.	✓
11	Bank Statements for the financial year and up to the date of the audit	✓
12	Petty Cash book and Vouchers	N/A
13	All expenditure/vouchers/invoices for transactions and any purchase orders	✓
14	Financial Regulation and Standing Orders of the Council.	✓
15	All payroll records and HMRC Returns. All contracts of employment.	✓ Not provided
16	VAT returns and supporting VAT records.	✓
17	Evidence of authorisation for clerk's salary clerk/members expenses.	✓
18	The fixed asset register together with valuations	✓
19	Budgetary control information including calculation of the precept requirement and any budget monitoring reports raised to the Council during the year.	✓
20	Details of ear-marked reserves and any planned capital expenditure scheme (for current and future years).  Comment: <b>It was noted that the Parish Council do not hold significant reserves.</b>	No evidence
21	Analysis of s137 and the S137 statutory limit for Threapwood Parish Council	Information on what was spent from S137 but no statutory limit for year reported.

22	<b>For councils with income and expenditure not exceeding £25,000 – is the councils website maintained and all information required for the Transparency Code published.</b>	✓
23	Any partnership agreements and/or service level agreements to support partnerships in which the council participates.	N/A
24	Evidence that responsibilities as sole trustees of charities have been completed with (where relevant). Please also state charity name and charity number .....	N/A
25	Assertion 10 – Have the Parish Council put in place arrangements for the effective IT and Data Management in accordance with proper practices during the year under review.  Comments: <b>Assertion 10 was considered on 25<sup>th</sup> March 2026 – it was noted that the .gov.uk website is already in place and the clerk undertook to set up a new email address.</b>	✓

**Comments:**

Files very neat and tidy – thank you.

Internal Audit undertaken by Mrs T Ryall-Harvey