# Internal Audit Report
# Ashmanhaugh Parish Council
# Audit 2025/2026

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|---|---|---|
| **Book-Keeping** | Ledger maintained and up to date? | Yes |
| | Arithmetic correct? | Yes |
| | Evidence of Internal Control? | Yes |
| | VAT evidence, recording &reclaim | Yes |
| | Payment ledger supported by invoices, authorised & minuted? | Yes |
| | S137 separately recorded & within limits? | Yes |
| | S137 expenditure direct benefit toelectorate? | Yes |
| | | |
| **Due Process** | Latest Standing Orders Adopted? | Yes |
| | Standing Orders reviewed? | March 2026 |
| | Financial Regulations (FR)adopted? | Yes |
| | FR properly tailored to council? | Yes |
| | Adequate Internal Controls forpayments? | Yes |
| | List of member interests held? | Yes |
| | Agendas signed, specified & displayed with 3 clear days' notice | Yes |
| | Purchase orders raised for all expenditure (if used)? | N/A |
| | Purchasing authority defined in FR? | Yes |
| | Committee terms of reference exist & reviewed | N/A |
| | Website accessible & regularly updated for Transparency Code? | Yes |
| | Is eligibility for General Power of Competence properly evidenced? | N/A |
| | Do arrangements for public inspection of council's records exist? | Yes |
| | | |
| **Risk Management** | Does scan of minutes reveal anyunusual activity? | No |
| | Annual risk assessment carried out? | Yes |
| | Insurance cover appropriate and adequate? | Yes |
| | Evidence of annual insurance review? | Yes |
| | Minutes initialled, each page identified and overall signed? | Yes |

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| | Regular financial reporting as agreed by Council? | Yes |
| | S137 Expenditure minuted? | Yes |
| | Control measures specific to the risks of online banking | Yes |
| | Is public liability insurance in place? | Yes |
| | Is officer fidelity insurance in place? | Yes |
| | Evidence of internal & external audit reports received & actioned? | Yes |
| | Are all electronic files backed up? | Yes |
| | | |
| **Budget** | Annual budget to support precept? | Yes |
| | Has budget been discussed andadopted by council? | Yes |
| | Any reserves earmarked? | Yes |
| | Any unexplained variances frombudget? | No |
| | Precept demand correctly minuted? | Yes |
| | | |
| **Employment** | Contract of employment? | Yes |
| | HMRC arrangements and payments correct? | Yes |
| | Council or committee with devolved authority approved salary payment? | Yes |
| | Other payments reasonable andapproved by council | Yes |
| | Pension contributions recorded and paid? | N/A |
| | Does council have employer liability insurance? | Yes |
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| **Asset Control** | Does council keep a register of all assets owned? | Yes |
| | Is asset register up to date? | Yes |
| | Value of individual assets included? | Yes |
| | Inspected for risk and up to dateinspection records exist? | Yes |
| | Record of deeds, articles and land register references | N/K |
| | | |
| **Bank Reconciliation** | Bank reconciliations covering accounts, investments & cash in hand? | Yes |
| | Are reconciliations presented to council at agreed intervals? | Yes |
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| **Year End Procedures** | Year end accounts prepared on correct accounting basis? | Yes |
| | Bank statements and ledger reconcile? | Yes |
| | Underlying financial trail from | Yes |

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|---|---|---|
| | records to presented accounts? | |
| | Where appropriate, debtors and creditors properly recorded | N/A |
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| **Transparency Codes** | All items of expenditure as required published by 1st July? | Yes |
| | End of year accounts published by 1st July? | Yes |
| | Annual Governance Statement published by 1st July? | Yes |
| | Internal Audit Report published by 1st July? | Yes |
| | Councillor responsibilities published by 1st July? | Yes |
| | Asset register published by 1st July? | Yes |
| | Agendas and meeting papers published within 3 clear days? | Yes |
| | (Draft) Minutes published within one month of the meeting? | Yes |
| | | |
| **IT and Data** | Council has a council-owned e-mail | Yes |
| | Council has adopted an IT Policy | Yes |
| | Website meets accessibility standards | Yes |
| | Council has in place FOI arrangements | Yes |
| | Council is aware of its Data Protection responsibilities | Yes |

**Recommendations and Observations**

**None**

**I would like to thank Sarah for a well presented set of accounts and audit documents**

Susan Lake
7.4.26