INTERNAL AUDIT CHECKLIST 'YEAR END 2025-26'

Name of Authority: **Willingham Parish Council**…………………**Date(s) of Audit:** **28th Apri 2026** ……………………

Audit Completed By: **Rosie Hughes** ………………… …………………………

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.	Accounting records have been reviewed, and information is recorded accurate and promptly. Scribe Accounts are used for financial transactions, and bank reconciliations are carried out monthly. The Year End bank reconciliation is accurate.	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	Standing Orders and Financial Regulations are NALC models and are up to date.	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.	The Council is VAT registered, and charges VAT on Hall hire. VAT claims are made. No debit/credit card. All payments are supported by invoices, and all expenditure is approved by council.	**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.	The Council has an extensive risk register in place, and all significant risks are covered. Insurance is in place. Annual checks via ROSPA are carried out on play equipment. Councillors undertake regular inspections of council's assets. A process of internal control is in place.	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	A budget has been adopted by the Council, and the budget is reviewed against performance throughout the year. EMR are in place and reviewed as part of the budget process.	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.	The Precept request was submitted on time and is recorded within the accounts. It was noted that there was a discrepancy in dating the agenda and minutes for Nov 2025, the meeting was held on 3rd December. This was the meeting the Precept and Budget was approved. This has been noted by the clerk, and will be reported to Council in May 2026, where all decisions will be ratified.	**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 has been received from Hall hire, Burials, Precept and Sec 106. VAT has been properly accounted for. No aged debtors	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.	No 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.	Evidence that payments are being made to HMRC. Evidence that the council is providing a pension scheme. Payments are made on time and are correct.	None **Council response**:
H. Asset and investment registers were complete and accurate and properly maintained. *This section/assurance should be extended to include loans to or by the authority.*	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.	Asset Register is held on Scribe Accounts system. It is up to date and shows any acquisitions and disposals. The asset value has been restated on the AGAR, as previously Insurance value was recorded. An Investments Strategy is in place – Adopted October 2025. There are no loans.	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 are carried out monthly and year end bank balances.	None **Council response**:
J. Accounting statements prepared during the year were prepared on the	We have reviewed the accounting statements or the year ended 31st March 2026 to ensure that they	Income and Expenditure basis.	None

	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.	have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.	Accounting statements have been reviewed and prepared correctly. Creditors and debtors have been accounted for, and an audit trail is in place from underlying records.	**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 OR We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.	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 publishes information on its website. ICO Model publication scheme is V3, and available on the website.	None **Council response**:
M.	The authority, during the previous year, correctly provided for the period for the exercise of public	We have reviewed the notice announced during the summer of 2025 along with Sections 1 and 2 of the 2024/25 AGAR. We have	The notice provided for the period of exercise of public rights is on the council website.	None

	rights as required by the Accounts and Audit Regulations.	obtained evidence that the required documentation has been published on the Council's website (webpage).	Sections 1 & 2 of the AGAR are available on the councils website.	**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.	Notice of conclusion of audit published 3rd September 2025 Publication requirements adhered to.	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.	The Council uses .Gov for its emails (Office & Cllrs) and for the website. The Council owns the domain name. Accessibility statement is in place, and covers areas not compliant. Data Protection Policy and IT Policy in place and up to date. DPO appointed. LGA Transparency Code 2015 adhered to.	None **Council response:**
P.	Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have reviewed the Council's responsibilities with respect to [enter charities here] OR 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’.