

INTERNAL AUDIT CHECKLIST YEAR ENDING 31 MARCH 2026

Name of Council	Annesley & Felley Parish Council	Financial officer	John Barlow
No. of Councillors	13 max - currently 5 in office	Precept	£62,500
Budgeted expenditure 2025/26	£91,030	Budgeted income 2025/26	£91,030

1. Bookkeeping			Comments
1.1	Cash book maintained and up to date?	Yes	
1.2	Arithmetically correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	VAT re-claims are up to date
1.5	Payments supported by invoices, authorised and minuted?	Yes	Monthly payment summary approved at the PC meeting

2. Due Process			Comments
2.1	Standing Orders adopted?	Yes	Adopted July 2025
2.2	Standing Orders reviewed regularly?	Yes	
2.3	Financial Regulations adopted?	Yes	Adopted November 2023
2.4	Financial Regulations properly tailored to council?	Yes	Reviewed November 2023
2.5	Responsible Financial Officer appointed?	Yes	John Barlow
2.6	List of member interests held?	Yes	Held by ADC
2.7	Agendas informative and displayed with three clear days' notice	Yes	Displayed on website
2.8	Purchasing authority defined in Financial Regulations?	Yes	See Financial Regulations

3. Risk Management			Comments
3.1	Does review/scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessments carried out?	Yes	2025/26 approved 1 st Dec 2025
3.3	Insurance cover appropriate and adequate?	Yes	1 claim for theft made during the year
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting of bank balance?	Yes	
3.8	Assertion 10 compliance	Yes	In October 2025, the PC carried out a comprehensive review of email/website domains, website accessibility and compliance with GDPR/data protection. The results/report are posted on the website

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	Approved and adopted at the January PC meeting
4.3	Any reserves earmarked?	Yes	See Parish Plan
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Parish Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Other payments PAYE, NI & Expenses approved by council?	Yes	

6. Payroll - Other			Comments
6.1	Contract of employment?	Yes	Two part time caretakers

6.2	Does council have employee liability cover?	Yes		
6.3	Tax code(s) issued?	Yes		
6.4	Minimum wage paid?	Yes		Clerk £16.35 & Caretakers £12.54 per hour (Subject to review 01/04/2026)
6.5	Complaints procedure in place?	Yes		

7. Asset Control				Comments
7.1	Does council keep a register of all material assets owned?	Yes		
7.2	Is asset register up to date?	Yes		Last reviewed Dec 2025
7.3	Value of individual assets included?	Yes		

8. Bank Reconciliations				Comments
8.1	Are there bank reconciliations for each account?	Yes		
8.2	Reconciliation carried out on receipt of statement?	Yes		All banking information now on-line
8.3	Any unexpected balancing entries in any reconciliation?		No	

9. Year End Procedures				Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes		Receipts & Payments basis
9.2	Bank statements and cash book reconcile?	Yes		

10. Miscellaneous				Comments
10.1	Have points raised at the last audit been addressed?	Yes		None raised
10.2	Has the council adopted a Code of Conduct	Yes		Reviewed/adopted November 2025
10.3	Are all electronic files backed up?	Yes		Cloud & data sticks
10.4	Do arrangements for public inspection of council's records exist?	Yes		
10.5	Has the council registered with the Pensions Regulator?	Yes		Smart Pensions Ltd
10.6	Does the council have a Staging Date from the Pensions Regulator?	Yes		Re-confirmed on 01/06/2024

11. Burial Authorities				Comments
11.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes		
11.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes		
11.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes		

Internal audit carried out by:	Philip Clarke	
Audit type	Annual Internal Audit	Signature
Date	April 2026	