INTERNAL AUDIT CHECKLIST 'YEAR END 2025-26'

Name of Authority: **Coveney Parish Council** ....**Date(s) of Audit:** **12th May 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 systems were found to be in good order. The Council uses Scribe for its accounting. Bank Reconciliations have been approved by Council at least quarterly.	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 up to date NALC	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.	2025 versions and are available on the council's website. VAT has been appropriately accounted for.	**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.	A comprehensive risk register is in pace. All significant risks have been considered, and insurance is in place with Clear Councils Insurance. Monitoring is in place for the play area and open spaces.	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 formal budget has been set and adopted by Full Council. The Council has reviewed performance against the budget throughout the year.	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.	EMR have been established and are reviewed at least annually. The Precept request was submitted on time to ECDC and matches the receipt in the accounts. (£21,000). Min Ref: 24/148 Precept agreed at meeting £20,100. Error made on request by previous clerk/RFO.	**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 is appropriate follow ups made for 'aged debtors.'	Income has been received. Income includes Precept, Allotments, and lease of land. VAT has been accounted for correctly. 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.	PAYE is run by Red Shoes Accounting. Payments have been made to HMRC.	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.	A formal asset register is in place and up to date. The Council does not have any 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.	The bank has been reconciled throughout the year.	None **Council response**:
J. Accounting statements prepared during the year were prepared on the 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	We have reviewed the accounting statements or the year ended 31st March 2026 to ensure that they have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.	Accounting records have been prepared on a Receipts and payments basis and are adequately supported with underlying records.	None **Council response**:

	appropriate, debtors and creditors were properly recorded.			
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.	. Gov website is in place and was up to date at time of audit. The model publication scheme is in place and on the website.	None **Council response**:
M.	The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2025 along with Sections 1 and 2 of the 2024/25 AGAR. We have obtained evidence that the required documentation has been published on the Council's website (webpage).	The notice of the period of exercise of public rights is on the website with Sections 1 and 2 of the AGAR 2024/25.	None **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.	The Council has complied with the publication requirements for 2024/25, the completion of audit notice and the IIA report is on the website.	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.	• . GOV emails. • .Gov website. • Owns domain. • Accessibility statement • Website meets accessibility. • IT policy in place • Data protection policy in place. • Needs record of processing activities. • Set up subject access request and data breaches records. • Training required for Clerk and Councillors.	'No' Response with regard to Assertion 10. GDPR requirements need to be met. See SAPPP 5.124. **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.	None	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’.