Bollington with Agden Parish Council
Internal Audit 2025-26

Year-End Report

Date 12/5/2026

Signed:

CiLCA, PIALC (Wales and England

www.suelilly.co.uk

Llanddewi

Cefn Gorwydd

Llangammarch

Powys LD4 4DN

Internal Audit Forum

THE VOICE FOR LOCAL COUNCIL AUDIT

		Suggested Testing	Findings	Recommendations
A	**Proper Accounting Records**	Are the accounts maintain and up to date?	yes	
		Are the accounts arithmetically correct?	yes	
		Are the Accounts balanced regularly?	yes	
B	**Financial Regulations followed?**	Has the council formally adopted Standing Order and Financial Regulations	yes	
		Has an RFO been appointed?	yes	
		Have items or services above the de minimus amount been competitively purchased?	yes	
B		Are payments in the cashbook supported by invoices, authorised and minuted	yes	
		Has VAT on payments been identified, recorded and reclaimed?	yes	
		Is s137 expenditure separately recorded and within statutory limits	yes	
C	**Risk Management Arrangements**	Does a review of the minutes identify any unusual financial activity?	No	
		Do minutes record the council carrying out an annual risk assessment?		To be adopted
		Is insurance cover appropriate and adequate	yes	
		Are internal financial controls documented and regularly reviewed?	yes	
D	**Budgetary Controls**	Has the council prepared an annual budget in support of its precept	yes	
		Is actual expenditure against the budget regularly reported to the council?	yes	
		Are there any significant unexplained variances from budget	No	
E	**Income Controls**	Is income properly recorded and promptly banked?	yes	
		Does the precept recorded agree to the Council Tax authority's notification	yes	
		Are security controls over cash and near- cash adequate and effective?	yes	

F	**Petty Cash Procedures**	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A	
		Is petty cash expenditure reported to each council meeting?	N/A	
		Is petty cash reimbursement carried out regularly?	N/A	
G	**Payroll Controls**	Do all employees have contracts of employment with clear terms and conditions?	yes	
		Do salaries paid agree with those approved by the council?	yes	
		Are other payments to employees reasonable and approved by the council?	yes	
		Have PAYE/NIC been properly operated by the council as an employer?	yes	
H	**Asset Controls**	Does the council maintain a register of all material assets owned or in its care?	yes	
		Are the assets and Investments registers up to date?	yes	
		Do asset insurance valuations agree with those in the asset register	yes	
I	**Bank Reconciliation**	Is there a bank reconciliation for each account?	yes	
J	**Accounting Statements**	Is a bank reconciliation carried out regularly and in a timely fashion?	yes	
		Are there any unexplained balancing entries in any reconciliation?	no	
		Is the value of investments held summarised on the reconciliation?	N?A	
	Year-End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	yes	
		Do accounts agree with the Bank Statements?	yes	
		Is there an audit trail from underlying financial records to the accounts	yes	

		Where appropriate have debtors and creditors been properly recorded?	yes	
K	**Exemption?**			
L	**Website**	Up-to-date	.org domain	May need to be changed to a compliant one
	Assertion 10?	Compliant?	No evidence of councillor emails	
M	**AGAR**	Previous year's Public Rights	See External Auditor's Report: authorities need to be aware. • The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. This information **must be published at least the day before** the inspection period commences; • The inspection period **must** include the first 10 working days of July 2026, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised: ○ at the earliest, between Wednesday 3 June and Tuesday 14 July 2026; and ○ at the latest, between Wednesday 1 July and Tuesday 11 August 2026.	See External Auditor's report: As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected
N	**Publication Requirements**			

O	**Trust Funds?**	Does the Council have responsibilities for Trust Funds?	N/A	
	Other Issues	Is the council registered with the ICO?	yes	
		What arrangements does the Council have for back-up of computer files		To be actioned