



# INTERNAL AUDIT CHECKLIST ‘YEAR END 2025-26’

**Name of Authority:** BARTON PARISH COUNCIL.....**Date(s) of Audit:** 14<sup>TH</sup> APRIL 2026 .....

**Audit Completed By:** MUIBAT BABAYEMI ..... .....

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.	<p>An effective system is in place for recording financial transactions, with documentation retained in a structured folder.</p> <p>The Parish uses Rialtas for basic bookkeeping purposes. Sample transactions were selected and successfully matched to the corresponding entries in the cashbook.</p>	None
			<b>Council response:</b>
B. This authority complied with its financial regulations, payments	We have reviewed Financial Regulations and Standing Orders, ensuring they are adequate and if	The Parish complied with its Financial Regulations and operated a dual-authorisation process for	

<p>were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p>model documents are used, they are up to date.</p> <p>We have also reviewed procedures for approval of invoices and payments, checked the 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.</p>	<p>online payments in accordance with the Council's mandate.</p> <p>VAT returns are prepared quarterly and submitted to HMRC using a spreadsheet, in line with proper accounting practices. A sample of invoices was reviewed and successfully agreed to the VAT listing, which was found to be up to date.</p> <p>A recommendation has been made for the Council to adopt a more efficient approach to recording VAT within Rialtas for HMRC submissions. The uploading of policies to the website is ongoing, and the TC is currently working on this.</p>	<p><b>Council response:</b></p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of</p>	<p>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</p>	<p>The Parish holds comprehensive insurance cover provided by Clear, which includes cover in respect of the Risk Assessment Register, principally relating to play areas</p>	<p>None</p>

<p>arrangements to manage these.</p>	<p>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.</p>	<p>and public liability. Council play areas are inspected annually by a registered provider.</p> <p>The Risk Assessment was last reviewed in March 2024 and is due to be reviewed again by the Council at its next scheduled meeting in May 2026.</p>	<p><b>Council response:</b></p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>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 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.</p>	<p>The Parish has an effective process in place to determine its financial commitments for the year. The Town Council (TC) prepares a draft expenditure report to calculate the level of precept required.</p> <p>This is reviewed and approved by Members in accordance with proper accounting practices.</p> <p>The precept amount requested from the District Council agrees with the figure reported in AGAR Box 2.</p>	<p>None</p> <p><b>Council response:</b></p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT</p>	<p>We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire,</p>	<p>Transaction activity during the year was minimal, mainly consisting of grants and insurance claims.</p>	<p>None</p>

appropriately accounted for.	leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.	Samples were tested against recorded income and were satisfactory.	<b>Council response:</b>
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.	Not applicable.	None
			<b>Council response:</b>
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.	The Parish reviews staff salaries on an annual basis, and payroll payments are processed monthly and recorded in the cashbook.  Basic payroll tools are used to record wages accurately, and PAYE submissions are made regularly to HMRC.	None
			<b>Council response:</b>
H. Asset and investment registers were complete and accurate and properly maintained.  <i>This section/assurance should be extended to include loans to or by the authority.</i>	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.	The Council maintains an Asset Register and did not acquire any new assets during the 2025/26 financial year. It is noted that the Asset Register requires updating to include insurance values, which was a recommendation made in the previous year.	
			<b>Council response:</b>

		The asset register will need updating before the next audit.	
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.	<p>Bank reconciliations are undertaken monthly and reported to Members on a bi-monthly basis. The reconciliation process currently relies on transactional statements rather than full bank statements, which may result in some transactions not being captured during the month. The bank balance at the financial year-end was verified and agrees with AGAR Box 8.</p> <p>The recommendation is to run a statement from the bank portal, and that should avoid a misleading balance and provide a clearer picture for anyone who wants to see the bank balance.</p>	<p><b>Council response:</b></p>
J. Accounting statements prepared during the year were prepared on the	We have reviewed the accounting statements or the year ended 31 <sup>st</sup> March 2026 to ensure that they	Testing was carried out on the Income and Expenditure report generated within Rialtas to ensure	None

<p>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.</p>	<p>have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.</p>	<p>figures were correctly reflected in the AGAR form.</p> <p>The balance sheet was reconciled to the trial balance and found to be satisfactory, reflecting the limited number of transactions during the year.</p>	<p><b>Council response:</b></p>
<p>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.</p>	<p>We have confirmed that the Council was subject to limited assurance review OR</p> <p>We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.</p>	<p>The Council has no exemption, and it is not applicable.</p>	<p>None</p> <p><b>Council response:</b></p>
<p>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.</p>	<p>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.</p>	<p>The Council's website is up to date, and all relevant documents are published in PDF format, as recommended.</p>	<p>None</p> <p><b>Council response:</b></p>
<p>M. The authority, during the previous year, correctly provided for the period for the exercise of public</p>	<p>We have reviewed the notice announced during the summer of 2025 along with Sections 1 and 2 of the 2024/25 AGAR. We have</p>	<p>The exercise of public rights was done properly and allowed</p>	<p>None</p>

rights as required by the Accounts and Audit Regulations.	obtained evidence that the required documentation has been published on the Council's website (webpage).	enough time for any request to be made.	<b>Council response:</b>
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.	A review confirmed that the Council complied with the AGAR 2024/25 requirements. The audit conclusion was duly published and continues to be available on the Council's website	None
			<b>Council response:</b>
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 operates a single generic email address hosted on the authority's official domain.  A sample review of the Council's website pages confirmed compliance with the published accessibility statement.  The Parish has a Data Protection Policy in place; however, it has not yet been formally adopted by the Council. An IT policy has been discussed verbally by Members but is pending formal adoption.	The recommendation is to adopt an IT policy to comply with laws, regulations & proper practices relating to digital and data compliance.
			<b>Council response:</b>
P. Trust funds (including charitable) – the council		The Parish is not involved with any Charity.	None

<p>met its responsibilities as a trustee.</p>	<p>We have reviewed the Council's responsibilities with respect to [enter charities here] OR</p> <p>We have checked that they are not responsible for any charities.</p>		<p><b>Council response:</b></p>
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**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'.