

Internal Audit Report
For
Antingham Parish Council
Financial Year 2025-2026

Prepared by
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11 April 2026

I have completed an internal audit of the accounts for Antingham Parish Council for the year ending 31 March 2026

I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit.

| Internal control | Test | Observations |
|---|---|---|
| Proper bookkeeping | Is the cashbook maintained and up to date? | Yes |
| | Is the cashbook arithmetically correct? | Yes |
| | Is the cashbook regularly balanced? | Yes |
| Standing Orders, Financial Regulations and payment controls | Has the council formally adopted Standing Orders and Financial Regulations? | Yes |
| | Date Standing Orders last reviewed | Nov 2024 – to be reviewed 2026 |
| | Date Financial Regulations last reviewed | Nov 2024 – to be reviewed 2026 |
| | Has a Responsible finance officer been appointed with specific duties? | Yes - Clerk is the RFO (contract of employment) |
| | Have items or services above the de minimus amount been competitively purchased? | N/A |
| | Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted? | Yes |
| | Have legal powers been identified for purchases | Not applicable during the year under review |
| | Has VAT on payments been identified, recorded and reclaimed? | Yes |
| | Is s137 expenditure separately recorded and within statutory limits? | N/A |
| Have S137 payments been approved and included in the minutes as such? | N/A | |
| Risk management arrangements | Does a review of the minutes identify any unusual financial activity? | Nothing identified |
| | Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme? | Yes - Risk Assessment and Risk Management to be reviewed May 2026 |
| | Is insurance cover appropriate and adequate? | Yes |

| Internal control | Test | Observations |
|--------------------|--|--|
| | Are internal financial controls documented and regularly reviewed? | Yes |
| Budgetary controls | Has the council prepared an annual budget in support of its precept and has this been minuted as being approved? | Yes 2 Dec 2025 - Minute 11 |
| | Has the precept been calculated from the budget and been approved? | Yes |
| | Does the budget include an actual completed year? | Not seen |
| | Is actual expenditure against budget regularly reported to the council? | Yes |
| | Are there any significant unexplained variances from budget? | No |
| 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? | N/A |
| 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 salaries above the National Living Wage/Minimum Wage? | Yes. Salary to be reviewed <u>annually</u> . |
| | Are other payments to employees reasonable and approved by the council? | Yes Office allowance reviewed to be reviewed <u>annually</u> . |
| | Have PAYE/NIC been properly operated by the council as an employer? | Yes |
| Asset controls | Does the council maintain a register of all material assets owned or in its care? | Yes |
| | Where appropriate, are these inspected annually | Inspection is not recorded in the minutes. |
| | Are the assets and Investments registers up to date? When were these last reviewed? | Yes. Updated schedule to be presented at annual meeting and published on website |
| | Do asset insurance valuations agree with those in the asset register? | Review prepared May 26 |

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|---|--|--|
| Bank reconciliation | Is there a bank reconciliation for each account and is this reported to council? | Yes |
| | 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? | Yes |
| Year-end procedures | Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)? | Yes Receipts and Payments |
| | Do accounts agree with the cash book? | Yes |
| | Has a year-end bank reconciliation been undertaken? | Yes |
| | Is there an audit trail from underlying financial records to the accounts? | Yes |
| | Where appropriate, have debtors and creditors been properly recorded? | N/A |
| Procedural | Have the minutes been signed by the chairman | Originals not seen |
| | Has the chairman initialled each page of the Minutes book | Originals not seen |
| | Has the chairman signed the year end bank reconciliation | To be signed at the Annual Meeting 2026 |
| | Is eligibility for the General Power of Competence properly evidenced? | Yes. 16 th May 2023 Item 6 |
| | Have points raised on the last Internal Audit report been considered by council and actioned? | Comments were noted on 13th May 2025 Item 11.2 |
| Transparency: For smaller councils with turnover under £25,000 | Minutes for whole year on website? | Yes |
| | Agendas for whole year on website? | Yes |
| | Payments over £100 on website? | Yes (in the minutes) |
| | Electors' rights advertised on website? | Yes |
| | Councillors' responsibilities detailed on website? | Yes |

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|------------------|---|---|
| | Last financial year's Annual Return on website? | Yes |
| | Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use) | Assets Report published on website with financial papers. |

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Signed

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Date