

<p>Proper Bookkeeping</p>	<p>Is the cash book maintained and up to date</p>	<p>Yes. Cashbook is maintained in Excel and kept up to date. Regular reconciliations are carried out to bank statements. Sample testing confirmed transactions agree with bank records.</p>
	<p>Is the cashbook correct arithmetically</p>	<p>Yes. Cashbook figures are checked and reconciled to bank statements. Although no running balance is maintained in the transaction spreadsheet, totals are independently verified through bank reconciliation and sample testing</p>
	<p>Is the cashbook regularly balanced</p>	<p>Yes. The cashbook is regularly balanced and reconciled. A Bank Control Report (BCR) and finance reports are issued to councillors prior to meetings, and bank balances and transactions are regularly reported and reviewed.</p>
<p>Standing orders/financial regulations/payment controls</p>	<p>Has the council formally adopted standing orders and financial regulations.</p>	<p>Yes – Standing Orders were formally adopted on 8 September 2025 and are reviewed annually. Financial Regulations are referenced within the governance framework and are subject to annual review in accordance with Standing Orders. Financial Regulations were formally adopted on 8 September 2025 and are reviewed annually. They are based on Proper Practices and set out clear</p>

		procedures for accounting, banking, budgeting, payments, and internal control. The next scheduled review is September 2026
	Date Standing Orders last reviewed	8 September 2025
	Date Financial Regulations last Reviewed	8.9.2025
	Has an RFO been appointed with specific duties	Yes – the council’s Financial Regulations require the appointment of a Responsible Financial Officer, and the role and duties are clearly defined. The appointed RFO is responsible for the council’s financial administration, including the cashbook, budgeting, VAT, and accounts.
	Have items or services above the de minimum amount been competitively purchased	N/A
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted	Yes – payments in the cashbook are supported by invoices, which have been reviewed and match the transaction records. Payments are clearly referenced and can be traced through the accounting records, providing a clear audit trail.

	Has VAT on payments been identified, recorded and claimed	Yes - VAT on payments is identified, recorded, and claimed. A VAT repayment from HMRC has been received and correctly recorded in the cashbook, demonstrating that VAT returns are being submitted and processed appropriately.
	Is S137 expenditure separately recorded and within statutory limits	Yes – S137 expenditure is separately identified in the cashbook and accounts. A payment for a Remembrance Day wreath has been correctly coded as S137 expenditure and remains well within statutory limits.
	Have S137 payments been approved and recorded within the minutes as such	Yes – S137 expenditure is clearly identified and recorded in the council minutes. A payment for a Poppy Wreath (£20.00) is explicitly marked as Section 137 expenditure and was approved by council within the finance report and minutes.
Risk Management arrangements	Does a review of the minutes identify any unusual activity	A review of the minutes does not identify any unusual or irregular activity.
	Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme	Yes – the council has a formally adopted Risk Management Policy which is reviewed annually, as confirmed in the document dated 8 September 2025 with a scheduled review in September 2026.

	Has the council considered a general reserves policy	Yes - The council considers its general reserves as part of the annual budget-setting process. The budget papers include a projected year-end reserve of £4,787.92 as at 31 March 2026,
	Is insurance cover adequate and appropriate	Yes- The council has appropriate insurance cover in place with Zurich Municipal at a total annual premium of £1,010.72 (including Insurance Premium Tax). The policy is on a three-year term due for renewal in February 2027.
	Are internal financial controls documented	Yes - Internal financial controls are formally documented in an Internal Control Policy dated September 2025, supported by Financial Regulations.
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved	Yes – the council prepares an annual budget in support of its precept as part of its financial planning process.
	Has the precept been calculated from the budget and approved	Yes – the precept is calculated from the approved annual budget as part of the council’s financial planning process.
	Does the budget include an actual completed year	Yes – the budget includes a completed prior year of actual expenditure (2024/25)

	Is actual expenditure against budget regularly reported to council	Yes – actual expenditure against the budget is regularly reported to the council.
	Are there any significant unexplained budget variances	There are no significant unexplained budget variances.
Income Controls	Is income properly recorded and promptly banked	Yes – all income is properly recorded in the council’s transaction spreadsheet and promptly banked. Income such as precept payments, VAT repayments, recycling income, and interest is recorded in the cashbook and reconciled against bank statements.
	Does the precept recorded agree to the Council Tax authorities notification	Yes – the precept recorded in the council’s accounts agrees with the notification received from the Council Tax authority.
	Are security controls over cash and near cash adequate and effective	Yes – security controls over cash and near cash are adequate and effective. Cash handling is minimal and, where applicable, is managed using a two-person process and banked promptly. All income and payments are recorded in the cashbook and subject to regular reconciliation. Payments are authorised by Council and processed under dual control arrangements. The council also

		maintains appropriate insurance including Fidelity Guarantee cover, and risks relating to cash handling are identified and managed within the council’s Risk Management Policy.
Petty Cash	Is all petty cash invoiced/receipts. Reported to Council. Reimbursed regularly	There is no petty cash system in operation, therefore the requirement is not applicable. All expenditure is processed through the council’s standard invoiced payment and banking system with full audit trail.
Payroll controls	Do all employees have contracts of employment with clear terms and conditions	Yes - sent over to me via email for confirmation.
	Do salaries paid agree with those approved by the council	Yes – salaries paid agree with those approved by the council. Salary costs are set out and approved within the annual budget and precept.
	Are salaries above the National Living Wage/Minimum Wage	Yes - The Council operates formal payroll procedures and there is no indication of any payments below statutory minimum wage requirements.
	Are other payments to employees reasonable and approved by council	Yes – any additional payments to employees are reasonable and have been approved by the Council. Such payments are limited to legitimate

		work-related expenses and minor equipment purchases where agreed in advance, and are supported by invoices and recorded in the Council’s financial records.
	Have PAYE/NIC been properly employed by the Council as an employer	Yes - evidence of P60.
	Is re-enrolment up to date (Pension)	Yes - The Council completed workplace pension re-enrolment in February 2025
	Are pension payments correctly accounted for	Yes - No pension due to being under the threshold.
Asset Controls	Does the council maintain a register of all material assets owned or in its care. Land register?	Yes – the Council maintains an Asset Register. No separate Land Register identified.
	Are the assets and investment registers up to date? When were they last reviewed?	Yes – the Council maintains an up-to-date Asset Register. The register includes assets acquired during the year, including a gate for the Village Hall Playground added in February 2026. The Asset Register was reviewed, updated and formally agreed by the Council at its meeting on 2 March 2026, as recorded in the minutes.

	Do insurance valuations agree with those in the asset register	Yes - The insurance arrangements appear adequate for the Council's activities and risk profile.
	Are all disposals minuted	No disposals of council assets were identified during the year.
Bank Reconciliation	Is there a bank reconciliation for each account and is this reported to Council	Yes – bank reconciliations are prepared for the Council’s bank accounts and the cashbook is reconciled to bank statements.
	Is a bank reconciliation carried out regularly and in a timely fashion	Yes - The cashbook is routinely reconciled to the bank statements and reconciliation reports are presented to and considered by Council at each meeting as part of financial reporting.
	Are there any unexplained balancing entries in the reconciliation	No – there are no unexplained balancing entries identified in the bank reconciliation. The cashbook is regularly reconciled to the bank statements and reported to Council at each meeting,
Year End Procedures	Are year end accounts R & P or I & E	R&P
	Do accounts agree with the cashbook	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 creditor been properly recorded	The Council operates on a receipts and payments basis and no material year-end debtors or creditors have been identified from the accounting records, cashbook, bank reconciliations, or supporting documentation reviewed.
Procedural	Is eligibility for the Power of Competence properly evidenced.	GPOC not adopted.
	Have points on the last internal audit been considered by the council and actioned.	Yes – points raised in the previous internal audit have been considered by the Council and appropriate action has been taken. The Internal Audit Report for 2024–25 was received and reviewed, and the Council has addressed or is in the process of addressing the recommendations made. This includes correction and proper recording of S137 expenditure, confirmation of asset register review, improvements to transparency publication, and consideration of governance enhancements such as ICO

		registration and digital compliance requirements. No significant outstanding financial control issues were identified.
Transparency – smaller councils only	Minutes for whole year on website	Yes
	Agendas for whole year on website	Yes
	Payments over £100 detailed on website	Yes - payments over £100 are detailed and published via Council minutes on the website
	Electors rights advertised on website	Yes – electors’ rights are properly advertised.
	Councillors responsibilities advertised on website	Yes – councillors’ responsibilities are advertised on the Council’s website within the “Parish Councillors” section
	Land and building assets details on website – Description location owner/leaseholder date and cost of acquisition and present use	
Burial Authorities only	Are fees levied in accordance with the councils approved scale of fees and charges	N/A

	Have fees for the cemetery been reviewed and agreed by Council	N/A
	Were comparisons made with other cemeteries prior to setting the fees	N/A
	Have burial books been kept up to date and are they stored safely	N/A
Councils with charities only	Have charities reported and accounted separately	N/A
	Have the charity accounts been independently audited	N/A
	Have the charity accounts and annual return been filed within the legal time limit	N/A

I confirm I have no material control concerns.



S Blazey 10/06/2026
Internal Auditor