INTERNAL AUDIT CHECKLIST 'YEAR END 2025-26'

Name of Authority: **Milton Parish Council** **Date(s) of Audit:** **3rd June 2026**

Audit Completed By: **Jo Brook** .....

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.	All records were found to be in good order. Scribe accounting software used.	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	Current model Financial Regulations and Standing Orders in place and are up to date.	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.	Procedures for making payments are in line with proper practices. Procedures for invoice approval and payments are in line with proper practices. VAT is properly accounted for (form 126).	**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.	Risk register in place and appropriate levels of insurance are mainly in place. Registered with ICO. Asset register requires updating.	Review asset register and add insurance figures. Get all buildings valued inc. those on long leases. **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	Effective budgetary procedures are in place. The precept and budget were agreed in full council but budget figure not minuted.	Need to ensure budget figure is clearly minuted.

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.	Budget has been reviewed during the year.	**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 are appropriate follow ups made for 'aged debtors'.	Income has been received and banked correctly.	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.	Not applicable.	None **Council response**:
G. Salaries to employees and allowances to members were paid in accordance with the	We picked one month and tested the payroll to ensure the correct deductions have been made,	Payroll via BrightPay. HMRC payments have been made on time. Pension is paid to clerk.	Consider review of Clerk's salary and whether banding should be amended in light of taking on RFO role.

authority's approvals, and PAYE and NI requirements were properly applied.	payments made on time and correct amounts.		**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.	Not reviewed since July 24 & info could be more detailed/some info incomplete. Insurance figures not noted. Buildings need valuing	Update asset register to include all equipment and add in insurance values. **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.	All were in order. Bank recs are carried out monthly. The bank statements reconciled with the end of year accounts and bank reconciliations for accounts.	 **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 appropriate, debtors and	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.	Accounts have been properly recorded.	None **Council response**:

	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.	Council is subject to a limited assurance review and the PFK report was reviewed.	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.	Most documents are published and in place. No Model Publication Scheme.	Adopt ICO v3 model publication scheme. **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 council correctly provided for the period for the exercise of public rights.	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 complied with the AGAR regulations in the prior year 2024/25. Documents are available 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.	Generic Council email addresses for officials in place. Whilst accessibility document in place, it requires updating and website has a number of accessibility issues i.e. contrast issues and alt image missing. No data protection policy or data map. No SAR or log of data breaches.	Review accessibility statement and date it – not reviewed since Oct 2025. Adopt a data protection policy. Undertake a data audit. Recommend that all cllrs undertake data and cyber training. Need to have a subject access register and log of data breaches – even if just an empty folder! **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.	NA	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’.