EAST KEAL PARISH COUNCIL

INTERNAL AUDIT REPORT

2025 2026 Year

A. **Appropriate Accounting Records (Yes)**
I have ticked yes here, however the separate spreadsheets do not show clearly the balances brought forward and balances to carry forward. It is appreciated that most smaller councils now use Excel but it would create a better audit trail if carry forward and brought forward figures were included.

B **Finance Regulations/invoice supporting/VAT (Yes)**
VAT is to be claimed for the 25 26 year.

C **Risk Assessment by Authority (Yes)**
There is a Risk Management Policy in place, but this does not indicate how financial risks are to be managed.

D. **Precept & reporting against precept (Yes)**
Precept setting and requirement followed a prepared budget.

E. **Expected income (Yes)**
All income has been properly receipted and recorded,

F. **Petty Cash (N/A)**
There is no petty cash held.

G. **Salaries (Yes)**
The HMRC RTI system is being used by the Clerk and payments made to HMRC as required.

H. **Asset registers (No)**
Asset List appears up to date and corresponds with AGAR form.

I. **Bank Account reconciliations (Yes)**
There is regular reporting of bank balances throughout the year and a final statement at end of year.

J **Accounts Statements, supported by adequate audit trail (Yes)**
Accounts are presented on a separate spreadsheet, there is no accounts book.

K. **Exemption Yes**
The Council declared itself exempt for 24/25 year

L. **Website (Yes)**
The Council's website shows the AGAR forms being published for year 24/25 in full.

M. **Exercise of Public Rights (Yes)**
The notice advising of public rights to examine the accounts 24/25 does not now appear on the website so I am unable to check, however it was noted in the minutes 20th July 25

N. **Publication requirements 24 / 25 (Yes)**
The completed AGAR forms for 24/25 year were published on the Council's website.

O. **Data Compliance (Yes)**
The council has in place IT policy.

NOTES

The website no longer displays the notice for electors rights for 24/25 so I am unable to confirm this was displayed. However the minutes 10th July 25 state it was done.
It is noted that the Council is presented with a list of payments made between meetings, which the Chairman has "signed off". However, whilst this is noted there is no actual resolution that the Council as a corporate body approves the payments. The council should resolve to accept those payments made.
It is noted that the minutes are uploaded to the website, however in order to view those minutes they need to be downloaded via Word and cannot be viewed on line. This could exclude those persons who do not have Office on their PC or mobile users.

With those minor points I am satisfied that the accounts are in order.
J. Cooper BSc 3rd May 2026

J. Cooper
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Secretarial Services
Book Keeping
Basic Web Sites

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East Keal Parish Council

3rd May 2026

ACCOUNT

Audit 25 / 26 Accounts

To examining cashbook, payments and supporting evidence

To checking payments against minutes

To checking website

To reporting on issues found

£55.00

Cheques payable to:
Mrs J. Cooper

Bacs :

Mrs J Cooper

77 72 13

01299268

Lloyds