

INTERNAL AUDIT REPORT FY2026

HARSTON PARISH COUNCIL

SECTION		IN PLACE	NOTES
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.		
	CASH BOOK	Y	ACCOUNTS PREPARED IN RIALTAS
	UPDATED REGULARLY	Y	
	INDIVIDUAL ENTRIES	Y	
	VAT COLUMN	Y	
	NET/ GROSS / VAT	Y	
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.		
	FINANCIAL REGS	Y	
	INVOICES	Y	SAMPLE CHECKED
	PAYMENTS APPROVED AS IN F/R	Y	
	APPROVED IN MINS	Y	SAMPLE CHECKED
	S137 AMOUNT	NA	GPC ADOPTED
	OTHER		
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.		
	STANDING ORDERS	Y	
	RISK ASSESSMENT POLICY	Y	
	COMPLAINTS POLICY	Y	
	PUBLICATION SCHEME (FOI)	Y	
	GDPR / DATA PROTECTION	Y	
	OTHER POLICIES	Y	SEVERAL OTHER POLICIES ON THE WEBSITE
	CODE OF CONDUCT	Y	
	DECLARATION OF INTEREST	Y	NONE IN SAMPLE CHECKED
	ROSPA/ASSETS CHECKS	Y	ANNUAL ROSPA INSPECTION AND MONTHLY PLAYGROUND CHECKS
	AGENDAS	Y	
	MINUTES	Y	
	REVIEWED IA+EA COMMENTS	Y	
	OTHER		
D	THE ANNUAL PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET	Y	
	BUDGET APPROVED	Y	
	PRECEPT	Y	
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	SAMPLE CHECKED
	SUPPORTING PAPERWORK	Y	SAMPLE CHECKED
	VAT FULLY CLAIMED	Y	SAMPLE CHECKED
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		
	PETTY CASH BOOK	NA	
	PAYMENTS		
	RECEIPTS		
	VAT CLAIMED		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	PAYROLL OUTSOURCED TO REDSHOES
	HMRC RTI	Y	
	EMPLOYEE PAY SLIPS	Y	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	WORKPLACE PENSION	Y	
	ANNUAL APPRAISALS	Y	
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	
	INSURANCE	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	

	YEAR END BANK REC	Y	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	ANNUAL RETURN	Y	IN DRAFT AT IIA
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	NA	
	AUDIT TRAIL	Y	
K	IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN THE PREVIOUS FY IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.		
	UNDER 25K	NA	
	EXEMPTION DECIDED AT MEETING		
	ELIGIBILITY CRITERIA MET		
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 ANY RELEVANT LEGISLATION		
	WEBSITE ADDRESS	Y	https://harstonparishcouncil.gov.uk
	REQUIRED PAPERS PUBLISHED	Y	SAMPLE CHECKED
	INFORMATION UP TO DATE	Y	SAMPLE CHECKED
M	THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS FINANCIAL YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.		
	INSPECTION DATES	Y	3/6/25 TO 14/7/25
N	THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.		
	NOTICE OF INSPECTION PERIOD	Y	
	AGAR SECTION 1&2	Y	
	CONCLUSION OF AUDIT	Y	
	AGAR SECTION 3 (EXTERNAL AUDIT)	Y	
O	THE COUNCIL HAS COMPLIED WITH LAWS, REGULATIONS & PROPER PRACTICES RELATING TO DIGITAL AND DATA COMPLIANCE.		
	WEBSITE WCAG COMPLIANT	Y	
	DOMAIN UNDER COUNCIL CONTROL	Y	
	IT POLICY	Y	ADOPTED 2025 .
	TRAINING	Y	CLLRS HAVE BEEN SENT TRAINING LINKS
	DATA AUDIT		
P	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS	NA	
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed:

(Internal Auditor)

Ben Stoehr