

Annual Internal Audit Report 2025/26

Torver Parish Council - Detailed Internal Auditor Report - 23.06.26

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority. The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**	Internal Auditor comments & Evidence Check
A. Appropriate accounting records have been properly kept throughout the financial year.	✓			Appropriate accounting records kept using spreadsheet supplied for audit. All financial transactions evidenced. Finance update minuted 06/11/25 ref 116/25. Bank statement agreed at opening and closing of year end.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓			Invoices support payments. Expenditure approved within section 'Financial Matters' on minutes. Vat n/a. Cards n/a
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓			Appropriate Insurance evidenced. Risk assessment in place.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓			Precept was paid in full. Budget report prepared/ No evidence of periodic checks but it is a very small pc and clerk will minute reviews as evidence moving forward.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓			Other grants and donations if applicable were appropriately recorded on spreadsheet supplied for audit. Income promptly banked.
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓	No cash in hand. Reimbursements (including VAT) are all paid by cheque being accounted for and approved in minutes under 'Financial Matters'.
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓			Outsourced to DM Payroll Services historically. New clerk - voluntary work now included. Agreed salaries were approved/minuted.
H. Asset and investments registers were complete and accurate and properly maintained.	✓			2025-2026 Asset register supplied for audit. Values agree to entry '9' figure on AGAR
I. Periodic bank account reconciliations were properly carried out during the year.	✓			Cheque listing and reconciliation (to show unrepresented) included in spreadsheet supplied for audit. Recommend minuting all periodic bank reconciliation/reviews in Financial Matters for clarity.

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓			Income and Expenditure prepared correctly and agreed. Debtors and creditors identified at year end. Adequate audit trail in place.
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓			Certificate of Exemption evidenced on Authority Website.
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓			https://www.torverparishcouncil.gov.uk/finance.html https://www.torverparishcouncil.gov.uk/policies.html https://www.torverparishcouncil.gov.uk/meetings.php All required information published.
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024/25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓			Hard Copy/published on web evidenced
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓			All published on website https://www.torverparishcouncil.gov.uk/
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓			Clerk email address correct and policies etc in place

P. (For local councils only)

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Yes	No	N/A
		✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Notes	
Recommended to include all reviews, approvals, reconciliations etc in all minutes for clarity and evidence.	
Completed By:	Fiona Joy Ebbs 23/06/2026