INTERNAL AUDIT REPORT 2025/2026

Parish Council Name: **Ampleforth Parish Council**

Date of audit: **11/06/2026**

Objective	QUESTIONS	ANSWER	RECOMMENDATIONS
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	Yes, a good clear cashbook is kept in Moneysoft Money Manager.	
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes. Cashbook is maintained and up to date.	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes. Cashbook is arithmetically correct.	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes - reported to full Council meetings.	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Cash - Receipts and Payments	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes. Standing Orders and Financial Regulations have been adopted and are avaialble to view on the Council website.	Standing Order were last adopted in 2024. It is good practice for Standing Orders and Financial Regulations to be reviewed at the Annual Meeting of the Council each year. They should be reviewed against the latest version of NALC's model documents to ensure any changes in legislation are taken into account.
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes. The Clerk acts as RFO and Clerk.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	Yes. A good audit trail is evident.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Payments in the cashbook are supported by invoices which have been authorised and minuted correctly. A sample of invoices has been checked and a good audit trail is evident.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	VAT is recorded in the Bank Reconciliation and Cashbook and claimed correctly from HMRC.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No	

A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	Yes	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	None. A sample of minutes were reviewed and no unusal activity identified.	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes. This outlines the Council's general approach to risk management and sets its objectives. This is a suitable approach for a council of this size with minimal risks. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes. Insurance documents and certificate viewed and deemed adequate.	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Yes.	
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	Yes. Burial documents are stored in a locked filing cabinet in a locked room in the village hall.	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes. The council prepared an annual budget in support of its precept and actual expenditure against budget is properly monitored and reported to Council regularly.	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes. Reported to Council regularly.	
Budgetary Controls	Are there any significant unexplained variances from budget?	None.	
Income Controls	Is income properly recorded and promptly banked?	Yes. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. Precept demand was submitted to the Local Authority correctly.	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes.	
Income Controls	Are security controls over cash and near-cash adequate and effective?	Yes	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	No petty cash held.	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/A	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/A	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes	
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes.	
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes. Payroll is outsourced to an external payroll service.	
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes. The Council has a fixed asset register in place which includes details of asset description, date of acquisition, original value, replacement cost and any other comments.	

Asset Control	Are the assets and Investments registers up to date?	Yes. Asset register is maintained and updated on a regular basis as and when any changes occur.	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes.	
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes. I reviewed the reconciliations presented and was able to confirm the balance to the bank statements and found no errors.	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes. Accounts reconciled monthly and reported via budget/finance report each month.	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None.	
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	Yes.	
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes, receipts and payments basis. Where an authority's gross income or expenditure is not more than £200,000 for that year, or for either of the two immediately preceding financial years, the statement may take the form of a summary receipts and payments account.	
Year End Procedures	Do accounts agree with the cashbook?	Yes.	
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes, a good audit trail is evident.	
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/A (Receipts and Payments)	
Market Authority	Is the Council are Market Authority and if so please provide a list of regular market traders so we can check their contracts & a rate card for contracted and casual traders	N/A	
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A	
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	Yes	
Other Issues	Any other issues that are worthy of reporting.	Proper practices relating to digital and data compliance: Assertion 10 requirements have been met.	
	Any other issues that are worthy of reporting.	Arrangements for backing up data: Files are backed up onto a NAS drive and synced with a OneDrive. A copy is put on a pen drive and given to the Chairman.	
Other Issues			