

**Appleton with Eaton Parish Council  
Internal Audit 2025/2026  
Interim Report**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of accounts have been kept properly throughout the year and are well maintained with audit trails.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	<p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p> <p>Financial Regulations have been reviewed during 2025/2026.</p>	No further recommendations.
B	Review of Standing Orders	Standing Orders have been reviewed during 2025/2026	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	No further recommendations.
C	Review of Risk Assessment	During 2025/2026, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.

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D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	When the budget is agreed, also state the anticipated receipts and payments figures.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	Include a reserve for elections.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Review of hire fees for hall	Fees were reviewed during 2025/2026	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been published and uploaded onto the web site.	No further recommendations. Council could consider including photographs of assets in the Register.
H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles	Deeds and titles have been established; they are not shown on	Include references to deeds and titles in the Asset Register.

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	established and shown on register?	the Register.	
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 11 June 2025 to 22 July 2025.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2025/2026 AGAR.	No further recommendations.
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council is a Custodian Trustee. The Hall is run by a Management Committee, on behalf of the Parish Council.	No further recommendations.

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**Transparency Compliance for 2024/2025**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Auditor's report for 2024/2025 has been reviewed.	No further recommendations.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to Accounting Statements (Section 2 of the AGAR)	Accounting Statements (Section 2 of the AGAR) is complete and accurate and reconciles to the Statement of Accounts (accounts for year ending 31 March 2025).	Statement of Accounts (accounts for year ending 31 March 2025) not published on web site, unable to reconcile.	Publish the Statements of Accounts (accounts for year ending 31 March 2025) on Parish Council's web site.
Compliance with the Transparency Code	<b>Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.</b>		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Accounting Statements (Section 2) published on the web site	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement (Section 1) published on the web site	Available on the web site.	No further recommendations.

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<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Compliance with the Transparency Code	6) Annual Internal Auditor's Report (AGAR) Published	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Not included in the Assets Register	Include deeds and titles in Asset Register.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	11) Notice of the Conclusion of the Audit for 2025/2026	Unavailable on the web site.	Publish Notice on Council's web site.
Compliance with the Transparency Code	12) Certificate of Exemption	N/A	N/A
Compliance with the Transparency Code	13) External Auditor's Report	Available on the web site.	No further recommendations.

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**Further Recommendations**

GDPR/Data Protection	Appropriate policies in place	A number of polices are in place	Council considers adopting a Privacy Notice for Staff and Councillors, Data Map, Data Breach Policy and a Subject Access Request procedure.  Policies be loaded onto the web site.  Check the ICO web site for templates and advice. <a href="https://ico.org.uk/">https://ico.org.uk/</a>
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Theresa Goss  
Internal Auditor  
25 February 2026

