

**Appleton with Eaton Parish Council  
Internal Audit 2025/2026  
Final 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.  It is noted that following the Interim IA, the Council has confirmed that it includes a reserve for elections in its general reserves.
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. It is noted the Council is reviewing this recommendation following the Interim IA.

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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 established and shown on register?	Deeds and titles have been established; they are not shown on the Register.	Include references to deeds and titles in the Asset Register.  It is noted the Council is reviewing this recommendation following the Interim IA.
H	Investment Registers	The Parish Council has adopted 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.

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N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
O	Digital and Data Compliance	The Council has complied with the laws, regulations and proper practices relating to digital and data compliance.	See recommendations below.
P	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.

**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).	Both reconcile.	No further recommendations.
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>		

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<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</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.
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	12) Notice of the Conclusion of the Audit for 2025/2026	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	13) Certificate of Exemption	N/A	N/A
Compliance with the Transparency Code	14) External Auditor's Report	Available on the web site.	No further recommendations.

**Digital and Data Compliance**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Council has an authority-owned domain. The Clerk and Councillors have Parish Council email accounts hosted on an authority owned domain.	No further recommendations.
Website Accessibility Compliance (Assertion 10)	All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).	The website does conform to the Accessibility Guidelines. It is currently compliant with the Web Content Accessibility Guidelines 2.1 AA.	No further recommendations.
IT Policy (Assertion 10)	All smaller authorities (excluding parish meetings) must also have an IT policy. This	The Parish Council does have an IT Policy.	No further recommendations.

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	<p>explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.</p>		
<p>Freedom of Information and Data Protection (Assertion 10)</p>	<p>Appropriate policies in place</p>	<p>The Council has adopted and published on its website a Data Protection Policy, Freedom of Information Policy &amp; Publication Scheme, Document Retention &amp; Disposal Policy, Data Map, Data Breach Procedure, Subject Access Procedure and Form, Privacy Notice and Privacy Notice for Staff, Councillors and Volunteers</p>	<p>No further recommendations.</p>

Theresa Goss  
Internal Auditor  
30 April 2026

