

## Carlyon Parish Council Internal Audit Report 2025/2026 AGAR

A. Appropriate accounting records have been properly kept throughout the year	Figures correctly brought forward from previous year. Sample financial transactions in cashbook reconciled to bank statements and invoices
B. This authority complied with its financial regulations, payments were supported by invoices and all expenditure was approved. VAT was appropriately accounted for	All payments were supported by invoices and all expenditure was approved in line with the authority's regulations. VAT has been accounted for and properly reclaimed
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	Financial Regulations and Risk Assessments regularly reviewed by the authority and the appropriate insurance is in place.
D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	The precept was agreed following a budgetary process and the budget was regularly monitored. Reserves were appropriate for the authority's planned expenditure.
E. Expected income was fully received based on correct prices, properly recorded and banked with VAT appropriately accounted for	All expected income was fully received and accounted for.
F. Petty cash	This authority does not operate petty cash
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals and PAYE and NI requirements were properly applied	Salaries, NI and PAYE, and pension was paid in accordance with the authority's approvals and all requirements were properly applied
H. Asset and investment registers were complete and accurate and properly maintained.	Asset Register is complete and properly maintained.
I. Periodic bank account reconciliations were properly carried out during the year	Monthly bank reconciliations were carried out and approved
J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook and supported by an adequate audit trail from underlying records. Where appropriate debtors and creditors were properly recorded	All accounting statements were prepared on the correct accounting basis and supported by an audit trail.
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the criteria and correctly declared itself exempt	This authority had a limited assurance review for 2024/2025
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 the relevant legislation	The authority maintains a website which is free to access and is up to date at the time of the internal audit in accordance with the relevant legislation
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations	This authority correctly provided for the period for the Notice for the Exercise of Public Rights in line with the Accounts and Audit Regulations
N. The authority complied with the publication requirements for the prior year AGAR.	All publication requirements regarding the AGAR 2024/2025 were met by the authority.
O. The authority has complied with laws, regulations and proper practices relating to digital and data compliance	IT and Data Protection Policies are in place. Website access statement is evident as are privacy statements

