

Council:
Year

Julie Snooks - Internal Auditor
VARNSCORBE
2025/26

* CHECKLIST USED FOR AUDITS BELOW £25K AND EXEMPT FROM EXTERNAL AUDIT*

Topic		Yes	No	n/a	Actions Required	Notes
Insurance	Schedule reviewed	✓				
	Fidelity Guarantee Cover adequate	✓				£50k reduced to £25k from 11/6/26
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓			*	Recommend EMR - high balances
Fixed Assets	Register up to date	✓				
Risk	General and Financial Risk assessed in 2025/26	✓				
Internal Control	Statement considered in 2025/26	✓				
Payroll	Rate changes in year	✓				
	If so approved in minutes	✓				
	PAYE/NI/Pension comply	✓				
	Rates of pay tested	✓			*	Recommend separate column in ap's for actual salary v. charges
Petty Cash	Receipts/approved/VAT??			✓		
VAT	Claim in year	✓			*	Lost VAT from webshosting. Should be PC income.
	If not when last claimed			✓		
Standing Orders	Reviewed in year of audit	✓				
	If not when last reviewed			✓		
Financial Regulations	Reviewed in year of audit	✓				
	If not when last reviewed			✓		
Bank	Year end bank reconciliation re-performed	✓			*	AP's not balanced correctly.
Other receipts tested	Charges reviewed in year of audit			✓		
	Sample traced from receipt to bank and cash book	✓			*	PC to continue to chase P3 payments.
Other payments tested	Reported to Council	✓				
	VAT correctly recorded	✓			*	Except see above
	Voucher/invoice supports payment	✓			*	Note 100 is 25 left if paid by DD.
Annual Return/AGAR	Figures traced to underlying records	✓	✓		*	Amendment requested to certain boxes
Internal/External audit	Issues from previous audit addressed	✓				
GDPR	Compliance with General Data Protection Regulations	✓				
	Compliance considered?	✓				
FOI/Transparency Code 2014	Confirm compliance as appropriate	✓				
compliance incl on website	Confirm compliance with External auditors requirements and AGAR	✓				
AGAR & financial records on website	Order correct?	✓				
AGAR - correct approvals	Demonstrate at summer 2025 correctly provided for exercise of public rights per A & A Regs	✓			*	Hard copy seen But - link on website is for 2021/22
Public Rights	Identify parish email and website usage and confirm in line with P's G - AGAR implications	✓				
Website/email compliant with Practitioners Guide	Separate audit report issued?		✓			Under £25k
Audit closure						

Note: Jan & Feb '26 had repeat of minute numbers.

Insurance - is laptop double counted. PC should consider if fence should be insured.

J Snooks
29/5/26.