

**PETTISTREE PARISH COUNCIL**

**Review of Internal Controls Checklist 2025/26**

**Adopted on 15 January 2026**

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is achieved through internal control and internal audit. This is documented as “a relevant authority must ensure that it has a sound system of internal control which:

- a) facilitates the effective exercise of its functions and achievement of its aims and objectives;
- b) ensures that the financial and operational management of the authority is effective; and
- c) includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.”

The Council has determined that there should be an annual review of the internal controls and that this is carried out by an independent person who is neither the Responsible Financial Officer nor a Councillor who has bank account responsibilities. This will create a written document for submission to the Council for approval by the end of the year. These internal checks are in addition to the work carried out by the Council’s internal and external auditors following the end of the financial year.

<b>Control Test</b>	<b>Comments &amp; Documents Checked</b>
(1) There is an up to date asset register.	Up-to-date to 31 March 2025. Approved at the meeting of 15 May 2025, minute 9/25-26.5
(2) There have been reviews of risk and the adequacy of insurance cover.	Current certificate of insurance for period 1/10/25 to 30/9/26, with £10m public, products and employer’s liability. Portable and valuable assets covered. Council approved at its meeting of 11/9/25, minute 59/25-26.7
(3) Standing Orders and Financial Regulations have been adopted during the year.	Standing orders approved at the meeting of 15 May 2025, minute 13/25-26.2 Financial regulations approved on 15th May 2025, minute 13/25-26.2
(4) There has been a review and approval of a risk assessment.	Risk register amended and approved on 13 March 2025, minute 104/24-25.1

<p>(5) An annual review of the budget for the following financial year has taken place.</p>	<p>Budget 26/27 prepared and reviewed at the meeting of 13/11/25, minute 75/25-26.7 Final budget approved 09/01/25, minute 90/25- 26.6</p>
<p>(6) A bank reconciliation has taken place on a minimum quarterly basis.</p>	<p>Bank reconciliations were undertaken for the period 1/4/25 to 28/8/25 (approved 11/9/24, minute 59/25/26.6); for the period 1/4/25 to 31/10/25 (approved 13/11/25, minute 75/25- 26.4); and for 1/4/24 to 27/12/24 (approved 15/1/26, minute 90/25.26.5)</p>
<p>(7) Payments are supported by invoices, approval and inclusion in the minutes.</p>	<p>All payments shown to be supported by invoices, and payments approved: 15/5/25 (minute 9/25-26.14); 12/6/25 (minute 25/25-26.12); 10/7/25 (minute 39/25-26.5); 11/9/25 (minute 59/25-26.10); 23/11//25 (minute 75/25-26.8); 15/1/26 (minute 90/25-26.)</p>
<p>(8) Receipts have supporting documentation, are reviewed and included in the minutes.</p>	<p>Receipts have supporting documents, and have been reviewed by the council on: 11/09/25 (minute 59/25-26.5) 13/11/25 (minute 75/25-26.3)  15/01/26 (minute 90/25-26.4)  9/1/25 (minute 85/24-25.3)</p>
<p>(9) The precept requested has been received.</p>	<p>Precept request for £7,740 requested 09/01/25, and received 30/4/25</p>
<p>(10) There is a contract of employment for staff.</p>	<p>Continuing contract for the Parish Clerk, with no changes in year.</p>
<p>(11) VAT has been correctly accounted for during the year and a claim has been made for the return of VAT paid in the previous year.</p>	<p>VAT submission made 01/04/25, with a claim of £583.94. Confirmed at the meeting of 15/5/25, minute 9/25-26.2</p>
<p>(12) S137 payments have been accounted for and included in the minutes.</p>	<p>No S137 payments in year.</p>
<p>(13) The budget has been monitored on a minimum quarterly basis.</p>	<p>The budget is received and reviewed quarterly: 12/6/25 (minute 25/25-26.5) 11/9/25 (minute 59/25-26.5) 13/11/25 (minute 75/25-26.3)  15/1/26 (minute 90/25-26.4)</p>

<p>(14) Approved minutes have been signed and retained.</p>	<p>Approved minutes are available on the parish website for the meetings of 09/1/25, 13/3/25, 24/4/25, 15/5/25, 12/6/25, 10/7/25, 22/8/25, 11/09/25, 13/11/25. The minutes of the APM from 24/04/2025. The minutes of 15/1/26 await approval at the next council meeting.</p>
<p>(15) A Declaration of Acceptance of Office form has been completed by both the Chair and Vice Chair and any other Council Members appointed during the year.</p>	<p>Signed declarations from the Chair and Vice Chair received 12/6/25 (minute 19/25-25) and a declaration from the councillor, Charles Warburg, received on 15/5/25, minute 2/25-26)</p>
<p>(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.</p>	<p>This is reviewed annual and is in date, all are in date as of 9/3/2026</p>
<p>(17) The Council's declaration of compliance under The Pensions Act 2008 is on course to be completed every three years.</p>	<p>This was completed on 29/2/24, for three years.</p>
<p>(18) The Council has reviewed the effectiveness of the internal audit, including coverage and independence of the work carried out, access to the RFO and the timely follow up of the implementation of recommendations and addressing of comments made.</p>	<p>Reviewed 12/6/25, minutes 25/25-26.3 and 25/25-26.2.</p>
<p>(19) An Annual Governance and Accountability Return for the previous year has been completed, approved and submitted to the external auditor by the end of June.</p>	<p>This was submitted 17/6/25</p>
<p>(20) A review of the bank mandate has been carried out with attention given to enough signatories provided by current councillors and the removal of any who are no longer in post.</p>	<p>The mandate was reviewed, 13/11/2025 minutes 75/25-26. Cllr Chris Cook Removed.</p>
<p>(21) Staff have had their payroll uplifted and backdated following the Council's approval and in accordance with the annual Local Government Services Pay Agreement.</p>	<p>11/09/2025 – 59/25-26.8 – Local Government Pay Awards Approved.</p>
<p>(22) A review of the individuals with the ability to update the Council's web site has taken place to ensure that rights have been granted and restricted to web site administrators and current councillors and staff with web site maintenance responsibilities.</p>	<p>Review took place - 15/01/2026 – 93/25-26</p>

(23) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	Yes have been used to carry out this review
(24) These areas have therefore been identified as still requiring action before the end of the year.	There are no areas still requiring action.

Date of Review

09.03.2025

Reviewed by

CLlr Charles Warburg

Signature



RFO

SIMON ASHTON

Signature

SE Ashton

Parish Clerk

A. STAPLES

Signature

AS