

Sutton Weaver Parish Council Internal Audit 2025-26

Year-End Report

Date 11/4/2026

Signed:



CILCA, PIALC (Wales and England)

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Internal Audit Forum
THE VOICE FOR LOCAL COUNCIL AUDIT

		Suggested Testing	Findings	Recommendations
A	Proper Accounting Records	Are the accounts maintain and up to date?	yes	
		Are the accounts arithmetically correct?	yes	
		Are the Accounts balanced regularly?	yes	
B	Financial Regulations followed?	Has the council formally adopted Standing Order and Financial Regulations	yes	
		Has an RFO been appointed?	yes	
		Have items or services above the de minimus amount been competitively purchased?	N/A	
B		Are payments in the cashbook supported by invoices, authorised and minuted	yes	
		Has VAT on payments been identified, recorded and reclaimed?	yes	
		Is s137 expenditure separately recorded and within statutory limits	yes	
C	Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No	
		Do minutes record the council carrying out an annual risk assessment?	yes	
		Is insurance cover appropriate and adequate	yes	
		Are internal financial controls documented and regularly reviewed?	yes	
D	Budgetary Controls	Has the council prepared an annual budget in support of its precept	yes	
		Is actual expenditure against the budget regularly reported to the council?	yes	
		Are there any significant unexplained variances from budget	No	
E	Income Controls	Is income properly recorded and promptly banked?	yes	
		Does the precept recorded agree to the Council Tax authority's notification	yes	
		Are security controls over cash and near- cash adequate and effective?	yes	

F	Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A	
		Is petty cash expenditure reported to each council meeting?	N/A	
		Is petty cash reimbursement carried out regularly?	N/A	
G	Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	yes	
		Do salaries paid agree with those approved by the council?	yes	
		Are other payments to employees reasonable and approved by the council?	yes	
		Have PAYE/NIC been properly operated by the council as an employer?	yes	
H	Asset Controls	Does the council maintain a register of all material assets owned or in its care?	yes	
		Are the assets and Investments registers up to date?	yes	
		Do asset insurance valuations agree with those in the asset register	yes	
I	Bank Reconciliation	Is there a bank reconciliation for each account?	yes	
J	Accounting Statements	Is a bank reconciliation carried out regularly and in a timely fashion?	yes	
		Are there any unexplained balancing entries in any reconciliation?	no	
		Is the value of investments held summarised on the reconciliation?	N/A	
	Year-End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	yes	
		Do accounts agree with the Bank Statements?	yes	
		Is there an audit trail from underlying financial records to the accounts	yes	

		Where appropriate have debtors and creditors been properly recorded?	yes	
K	Exemption?		yes	
L	Website	Up-to-date	yes	.gov.uk domain
	Assertion 10?	Compliant?	yes	Councillors emails Oct 2025
M	AGAR	Previous year's Public Rights	yes	
N	Publication Requirements			
O	Trust Funds?	Does the Council have responsibilities for Trust Funds?	N/A	
	Other Issues	Is the council registered with the ICO?	yes	February 2026
		What arrangements does the Council have for back-up of computer files	yes	cloud