

INTERNAL AUDIT SERVICE FOR CARLTON PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2026

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed  Date 11/5/2026

Name & qualifications MR ANDREW BOSMANS BA (HONS)

CLEAR AUDIT, ON THE BASIS OF THE INFORMATION PROVIDED – NO SIGNIFICANT ISSUES

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	☒		
Proper bookkeeping	Is the cashbook maintained and up to date?	☒		
	Is the cashbook arithmetically correct?	☒		
	Is the cashbook regularly balanced?	☒		MONTHLY
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	☒		
	Has a Responsible Financial Officer been appointed?	☒		
	Have items or services above a de minimis amount been competitively purchased?	☒		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	☒		
	Has VAT on payments been identified, recorded and reclaimed?	☒		
	Is Section 137 expenditure separately recorded and within statutory limits?			NOT APPLICABLE
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		☒	

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	☒		
	Is insurance cover appropriate and adequate?	☒		
	Are internal financial controls documented and regularly reviewed?	☒		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	☒		
	Is actual expenditure against the budget regularly reported to Council?	☒		MONTHLY
	Are any significant variances from budget explained?	☒		
Income Controls	Is income properly recorded and promptly banked?	☒		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	☒		
	Are security controls over cash adequate and effective?	☒		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?			} NOT APPLICABLE
	Is petty cash expenditure reported to each Council Meeting?			
	Is petty cash reimbursement carried out regularly?			
Payroll Controls	Do salaries paid agree with those approved by Council?	☒		CONSISTENT
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	☒		

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	d		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	d		
	Does the Council keep an Assets Register of all material assets owned?	d		
	Are the Assets & Investments Register up to date?	d		
	Do asset insurance valuations agree with those in the Asset Register?	d		
Bank Reconciliation	Is there bank reconciliation for each bank account?	d		
	Is the bank reconciliation carried out regularly on the receipt of statements?	d		
	Are there any unexplained balancing entries in any reconciliation?		d	
	Is the value of investments summarised on the reconciliation?	d		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	d		
	Do accounts agree with the cashbook?	d		
	Is there an audit trail from underlying financial records to the accounts?	d		
	Where appropriate, have debtors and creditors been properly recorded?		]	NOT APPLICABLE
	Where appropriate, have debtors and creditors been properly recorded?		]	
Digital & Data Compliance	Proper practices related to Data & Digital Compliance	d		COMPLIES WITH CURRENT GUIDANCE

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