Loggerheads Parish Council

Annual Internal Audit Report 2025/26

This document is a supplement to page 3 of 6 of the Annual Governance and Accountability Return (AGAR) 2025/26, Form 3 and is intended to be read and published with that document. Copies of this document must be displayed with the AGAR and forwarded to the External Auditor.

Internal Control Objective	Response	Reason for 'No'/'Not covered' response
A Appropriate accounting records have been properly kept throughout the financial year.	YES	
B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES	
C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES	
D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	YES	
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	YES	
F Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	NOT COVERED	No cash transactions occurred
G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	YES	
H Asset and investments registers were complete and accurate and properly maintained	YES	
I Periodic bank account reconciliations were properly carried out during the year.	YES	
J Accounting statements prepared during the year were prepared on the		

correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES	
K If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*	NOT COVERED	Not applicable
L The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	YES	
M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	YES	
N The authority has complied with the publication requirements for 2024/25 AGAR.	NO	The authority was unable to comply with the publication requirements for the 2024/25 AGAR because, despite the AGAR being submitted in good time, and the Period of the Exercise of Public Rights ending on the earliest possible date (14/07/2025), the External Auditor did not return the audited AGAR until the end of November. On this occasion, the External Auditor fell far short of the high standards seen in previous years.
O The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	YES	
P (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/A	

Kim Squires

Internal Auditor