

**Annual Internal Audit Report 2025/26**

**Satterthwaite Parish Council - Detailed Internal Auditor Report - 22.06.26**

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.  
 The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

During the financial year ended 31 March 2026 the Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of	Internal Auditor comments & Evidence Check		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		Correct roll forward balances and bank statement agreed at opening and closing of year end. Financial transactions sampled. Accounts review as minuted 12/05/25, 08/09/25, 13/10/25. Error in previous year identified and addressed as per statement issued/published. Balances in AGAR, section 2, line 8 agree.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		Appropriate accounting records kept using spreadsheet supplied for audit. Invoices support payments. Expenditure detailed and approved on all monthly minutes. Vat accounted for. Evidence supplied for audit.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		Risk - Assessment continued from 2019. An up to date assessment may be required if outdated. Review recommended and to minute accordingly. Insurance - Full policy/schedule supplied.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		Budget Evidence: new budget agreed and set in minutes 13/10/25. New clerk to include review in minutes moving forward.. 2025/2026 Precept supplied for audit. New Precept 2026/2027 discussed in minutes 19/01/26 and submitted. Values agree to entry '2' figure on AGAR.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		Precept requested 2025/2026 was paid in full. Other grants and donations (as applicable) were appropriately recorded on spreadsheet supplied for audit. Vat reclaimed was appropriately accounted for in spreadsheet supplied for audit.
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		Reimbursements (including VAT) if applicable are all accounted for and approved in minutes.
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.	✓		Salary/Paye minuted/reviewed appropriately. New clerk salary set 13/10/25
H. Asset and investments registers were complete and accurate and properly maintained.	✓		Asset register available on website for audit. Values agree to entry '9' figure on AGAR
I. Periodic bank account reconciliations were properly carried out during the year.	✓		Bank statements etc supplied for audit. New clerk to regularly minute regular bank reconciliations going forward. Account reviews minuted but not evidenced to include periodic bank reconciliations. Cheque listing and reconciliation (to show unrepresented) included in spreadsheet supplied for audit.
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.	✓		Income and Expenditure prepared correctly and agreed. Adequate audit trail in place.
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")	✓		Unable to find agreement in minutes. Included in AGAR 2024/2025 and published as per Publication requirements.
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.	✓		<a href="https://satterthwaiteparishcouncil.gov.uk/reports-and-audits">https://satterthwaiteparishcouncil.gov.uk/reports-and-audits</a> <a href="https://satterthwaiteparishcouncil.gov.uk/policies">https://satterthwaiteparishcouncil.gov.uk/policies</a> <a href="https://satterthwaiteparishcouncil.gov.uk/meetings">https://satterthwaiteparishcouncil.gov.uk/meetings</a> <a href="https://satterthwaiteparishcouncil.gov.uk/document-archive">https://satterthwaiteparishcouncil.gov.uk/document-archive</a> Information published as above.
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).).	✓		Notice published on website - <a href="https://satterthwaiteparishcouncil.gov.uk/policies">https://satterthwaiteparishcouncil.gov.uk/policies</a> (This was corrected by the current clerk and republished and displayed accordingly).
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).		✓	<a href="https://satterthwaiteparishcouncil.gov.uk/reports-and-audits">https://satterthwaiteparishcouncil.gov.uk/reports-and-audits</a> <a href="https://satterthwaiteparishcouncil.gov.uk/policies">https://satterthwaiteparishcouncil.gov.uk/policies</a> Missing Analysis/Explanation of Variances as required under Publication requirements (on page 1 AGAR).
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		The Parish Council has worked throughout the year to meet 'Assertion 10' regarding website, data & emails as evidenced in the minutes and shown on website. Clerk email correct:- <a href="mailto:clerk@satterthwaiteparishcouncil.gov.uk">clerk@satterthwaiteparishcouncil.gov.uk</a>
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Notes	
The new clerk, appointed July 2025, has worked hard to achieve Assertion 10 and to rectify previous errors throughout the year, including the previous AGAR and Public Rights dates. These all been accounted for/explained and a statement issued/published as per CALC recommendations. I am confident the new clerk will now include in the minutes all necessary requirements regarding AGAR requirements including all approvals, reviews, assessments and bank reconciliations.	
Completed By:	Fiona Joy Ebbs 22/06/2026