Lincolnshire Association of Local Councils

Internal Audit Checklist 2025/26

Name of Parish or Town Council	**Dunholme Parish Council**			
Parish Council website	https://dunholme.parish.lincolnshire.gov.uk/			
Name of internal auditor	**Lydia Hopton**			
Date of audit	**06/07/2026**			
Type of audit	Intermediate		Year-end (including AGAR)	X
Council contact information	**Name**		**Email**	
Clerk	Laura Richardson		Clerk@dunholme-pc.gov.uk	
RFO* if different				
Chairman*	Tony Pache		Cllr.t.pache@dunholme-pc.gov.uk	

Electorate	1,876	**Total number of seats**	9
Quorum	6	**Number of seats filled at time of audit**	6
Precept Demand 2025/26	£55,620	**Gross budgeted Income**	£77,915
Date of most recent audit	06/07/2026	**Gross budgeted Expenditure**	£77,915

	Tested?	**Comments**
Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?	Yes	AGAR Internal Audit not seen. AGAR External Audit comments: “Section 1, Assertion 1 has been incorrectly completed, as adequately budgetary processes were not in place. This is consistent with the Internal Auditor’s response to Internal Control Objective D. Section 1, Assertion 2 has been incorrectly completed, as the asset register was not properly maintained. This is consistent with the Internal Auditor’s response to Internal Control Objective H. The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next

		year's AGAR: - Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9. Section 2 Box 9 should read £820,426. We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2025/26 for the exercise of public rights, since the approval date was the same day as the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights during 2026/27." ACTION: Re-state incorrect values for the prior year comparatives on the 2025/26 AGAR – Completed
Were the auditor reports and actions implemented? Have the actions appeared in the minutes? ***(SAPPP The Practitioners Guide para 5.99)***	Yes	October 2025 Minute Ref 25/10/05b – External Auditors report shared at October Full Council and actions agreed.

	Key governance review	Tested?	Comments & recommendations	Risk[i]		
				Low	Med	High
1	Standing Orders* *(up to date 2025 version, tailored, reviewed and lawful)*	Yes	- On agenda for June 2026 meeting. Agenda item 6. - Minutes not online (05 July) to confirm. - Draft SOs not online as a background paper for the meeting. - SOs available under Policies and Procedures section on the website - Date of adoption and review added to bottom of policy for	X		

			transparency – 2025 date showing on website. Update/correct to 2026 version. ACTION: Add minutes to website ACTION: Add latest SOs to website/correct date ACTION: Add NALC template date to Standing Orders to confirm latest version (latest model standing orders are NALC, April 2025)			
2	Financial Regulations* (up to date 2025 version, tailored, reviewed and lawful)	Yes	- On agenda for June 2026 meeting. Agenda item 6. - Minutes not online (06 July) to confirm. - Draft FRs not online as a background paper for the meeting. - FRs available under Policies and Procedures section on the website - Date of adoption and review added to bottom of policy for transparency ACTION: Add background papers, such as draft policies to website at the same time as the agenda is published. ACTION: Add minutes to website	X		
3	Terms of reference (committees / working groups) *(should contain - clear days' notice, quorum, delegated power or advisory, lawful, no individual councillors making decisions.)*	Yes	The council website refers to working groups and councillor responsibilities, but no Terms of Reference for working groups were located.		X	

			ACTION: Approve terms of reference for council working groups/committees and add online. ACTION: Set up HR committee (not working group) with terms of reference.			
4	Councillors' Code of Conduct* *(s.27 Localism Act 2011)*	Yes	Code of Conduct available online. No review dates on document. ACTION: Undertake annual review ACTION: Add approval and review date ACTION: Add cover page to document with council name and document title.		X	
5	Complaints procedure* (tailored and reviewed)	Yes	Complaints procedure available online. ACTION: Undertake annual review ACTION: Add approval and review date ACTION: Add updated document online ACTION: Add cover page to document with council name and document title	X		
6	General Power of Competence *(decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012').* • *Date and minute reference GPOC adopted* • *Qualified Clerk (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen)* • *Two-thirds elected councillors at the time of adoption during the current cycle.*	Yes	Council does not hold the GPC.	X		
7	Arrangement for inspection of public records adequate* (*Announcement at least one day after parish council approval, announcement at least one day ahead of inspection period, minuted approval by council of inspection period dates - 30 working days including first 10 working days of July).*	Yes	Date of announcement last year was the same day as the AGAR being signed. ACTION: Give a minimum of one clear day's notice 2025/26 – Completed.	X		
8	External audit report published by 30 Sept on the council website *(not applicable to councils validly certified as 'Exempt'.)** (*TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)*	Yes	2024/25 AGAR Report on website. Unable to determine if present by 30 September. AGAR External Auditor sign off date was 27/09/2025.	X		

			ACTION: Include online publication date.			

Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
9	End of year accounts published by 1 July*	Yes	The detailed end of year accounts could not be located on the council website AGAR statement of accounts online. ACTION: Publish the full end of year accounts alongside the AGAR documentation each year.		X	
10	Annual Governance Statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Yes	Annual Governance Statement available online 2024/25, along with publication date	X		
11	Documents listed on front page of AGAR form published as specified.	Yes	N/A - Certificate of Exemption No - Annual Internal Audit Report Yes - Annual Governance Statement Yes - Accounting Statements Yes - Analysis of variances Yes - Bank reconciliation Yes - Notice of the period for the exercise of public rights ACTION: Add 2024/25 AGAR Internal Audit online.	X		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Yes	2026 checked as sample and issue date on agendas met the three days clear requirement apart from the Annual Parish Meeting – date published missing, just month included. ACTION: Ensure date agenda issued, including those by the Chairman, is included on agendas. Background meeting papers not present online. ACTION: Ensure background meeting papers available online for meetings going forwards to ensure compliance.		X	

13	Past 5 years of annual returns available online*	Yes	Last five years present. https://dunholme.parish.lincolnshire.gov.uk/council-business/dunholme-parish-council-annual-returns	X		
14	Asset register published by 1 July*	Yes	Asset register available online for 2024/25. Unable to confirm date published. ACTION: Add 2025/26 asset register online.		X	
ICO Model Publication Scheme expected requirements:			Model publication scheme and scale of charges published	X		
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Yes	Payments detailed in minutes. ACTION: Aggregate wages payments to remove personal information (GDPR)		X	
16	Councillor responsibilities published by 1 July	Yes	Council chair and vice chair online, as well as working group membership. Webpage location under 'parish information' ACTION: Consider re-locating cllr responsibilities under council business rather than parish information. https://dunholme.parish.lincolnshire.gov.uk/parish-information/representation	X		
17	Draft minutes published within one month of the meeting	Yes	2026 checked as a sample. April and May present. June not available. Annual Parish Meeting 13 April 2026 not available. ACTION: Add June Full Council minutes online. ACTION: Add Annual Parish Meeting 13 April 2026 draft minutes online.		X	
Councils over £200K turnover:						
18	Senior officer salaries published*		N/A			
19	Data on issues important to local people *(eg.subsidised trade union activity, projects, parking, grants)**		N/A			
20	Contract/ procurement information over £5,000 published*		N/A			

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	Yes	Advised accounts analysis, bank reconciliation and bank statement sent to Councillors monthly to approve. ACTION: Include bank reconciliation as full council agenda item at least quarterly, along with publishing as a background paper and chair to sign approved reconciliation along with corresponding bank statements.		X	
22	Arithmetically correct (checks / balance)	Yes		X		
23	Evidence of internal control *(compliant with Standing Orders and Financial Regulations and)*	Yes	VAT inconsistencies – ACTION: Check VAT on expenditure		X	
24	VAT* • evidence of recording • evidence of reclaiming	Yes	VAT recorded on finance spreadsheet and submission ref recorded on spreadsheet. Usually claim quarterly or annually if not a lot of expenditure	X		
25	All payments supported by authorised, minuted decisions and invoices	Yes	Payments authorised at meetings. Two councillors authorise during payment process.	X		
26	s.137* *(last resort power for non-GPC councils)* • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	Yes	S137 payments made and recorded separately. ACTION: Confirm which act power/duty S104 is from.	X		
27	Payments made in accordance with Financial Regulations • Cheques • Online banking • BACS • Direct Debit • Standing Orders	Yes	BACS, direct debit, some use of debit card (clerk). No cheques used. Financial Regulations – specifies limit of £500 for use of debit card (unless otherwise specified at a meeting).	X		

	• Credit or debit cards • Other payments					
28	If ditments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and ensure long-term investments for 12+ months are recorded in the Asset and Long-term Investment Register and the purchase/investment and receipts/sales are accounted for as set out in the TPG. (*TPG 2.26-2.29, Section 4 Item H & 5.17, 5.29-30, 5.174-5.177, 5.185-5.190).* An Investment Strategy is recommended for sums held below £100,000		Have over £100k in bank ACTION: Implement Investment Strategy ACTION: Open savings account		X	

Budget		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
29	Annual budget income and expenditure amounts in support of precept approved by full council and minuted* (TPG 1.8, Section 4 Table D, 5.25-5.28)	Yes	The annual budget and supporting precept calculations were approved by Full Council and budget recorded in the published minutes. Ref 26/01/05a https://dunholme.parish.lincolnshire.gov.uk/council-business/february-2026-test/11 ACTION: Add topline budget figures on minutes for 2027/28 approval ACTION: Add background papers to website – e.g. draft budget	X		
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Yes	Approved and minuted in January 2026 meeting.	X		
31	General and earmarked reserves reviewed and sufficient *(TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)*	Yes	The published AGAR provides the year-end reserve position through the accounting statements, but the website does not provide sufficient evidence that the Council has formally reviewed the adequacy of both general and earmarked reserves or documented the rationale for reserve levels.		X	

			Advised undertaken in May 2025. Due to be reviewed in September 2026. ACTION: Undertake and record in minutes a reserves review during the budget-setting process.			
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Yes	The budget is a standing item on the agenda. ACTION: When reviewing budget (at least quarterly), explain variances, and include as public background paper		X	

Income control		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
33	Income properly recorded and banked promptly	Yes	Income shown on bank statement. ACTION: Create list of due dates for regular income such as lease/rental to monitor against and for invoicing.		X	
34	Precept income received in bank account.	Yes	April 2025 statement seen.	X		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Yes	No published scale of fees and charges identified on the council website. ACTION: Review scale of fees annually e.g. pitch hire and add to website.	X		
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	Yes	Main income from property/land lease rental. ACTION: Create list of due dates for lease income to monitor against and for invoicing.		X	
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	Yes	ACTION: Review all expenditure and confirm VAT recorded where appropriate	X		
38	Effective security of cash and receiving cash from transactions	Yes	Income by BACS and DD. No cash income in the financial year.	X		
39	Effective security of card receipts transactions	N/A	Card transactions not used.	X		

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted. (TPG 1.10, gital2.25)	Yes	At each meeting there is a standing item 'to approve the current financial statement'. ACTION: Update agenda to approve bank reconciliation to the last month end. E.g. Approve month 1 bank reconciliation and sign reconciliation and bank statements		X	
41	Balancing entries (adjustments) explained	Yes	None required.	X		
42	Bank mandate up-to-date -Evidence of signatories being reviewed and minuted -Sufficient signatories to enable banking business to be continuously available without delays. (TPG 1.15.5)	Yes	Signatories due to be reviewed. Waiting for bank mandate to be sent from bank. Usually have three cllrs. ACTION: Advise to add another cllr to reduce risk.	X		

Petty cash		Tested?	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	N/A	N/A			
44	Petty cash spending supported by VAT receipt(s)	N/A	N/A			
45	Petty cash reported to Council	N/A	N/A			
46	Petty cash float reconciled/reimbursed	N/A	N/A			

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
47	Register of assets and long-term investments* • Exists • Up to date and complete • Published • Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70)	Yes	Asset register for 2024/25 online with AGAR information. ACTION: Asset register to be reviewed for 2025/26. ACTION: Asset register for 2025/26 to be added online.	X		

			ACTION: Add insurance value column on asset register to record current value of assets. ACTION: Add land value in -line with guidance in practitioners guide. ACTION: Locations to be provided for all benches and bins ACTION: Separate land and items on the land on the asset register.			
48	Any loans to organisations, groups and other parties accurately recorded in the register.	Yes	N/A	X		
49	Land and property registered with HM Land Registry. https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property	Yes	Market Rasen Road registered - LL428083 ACTION: Check all council land is registered with Land Registry and add Land Registry number of those registered to asset register. ACTION: If any land not registered, progress registration with Land Registration.		X	
50	Any loans/borrowing has been properly obtained with authority from Debt Management Office and accurately accounted for (TPG Section 4 Table item H, 5.70)	Yes	November PWLB £60,000 loan secured.	X		

Risk management		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
51	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	Yes	Risk Register online under Policies and Procedures section dated June 2025. On June 2026 FC to review – pending minutes online to confirm		X	

			ACTION: Add minutes online to confirm review.			
52	Insurance Cover • Reviewed annually for levels of cover • Certificate(s) viewed & valid • Employees' Liability Cover in place and published* • Public Liability Cover • Employees' Fidelity Guarantee • Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages) • Other e.g. vehicles, assets, equipment, volunteers … • Compare schedule against asset register and ensure adequate insurance is in place for items to be covered. • Public liability insurance must match the PLI for any delegated services, assets (£10million) • Any insurance claims during the previous 12 months which may affect the policy and valuations and cover and has the Risk Register been updated to mitigate the risk of re-occurrence? (TPG Section 4 Table Item C)	Yes	3-year insurance taken out June 2024 recorded on minutes Ref 24/06/07. Public Liability Cover – 10M. Certificate seen. Employers Liability Cover £5M certificate seen. No insurance claims in the last year.	X		
53	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective? (TPG Section 4 Table Item C)	Yes	TPG Table C – "The annual internal report will inform the authority's response to Assertion 2 and Assertion 6 in the annual governance statement." "4.25 - The annual internal report will inform the authority's response to Assertion 2 and Assertion 6 in the annual governance statement." ACTION: Ensure for 2026-27 AGAR internal auditors reports are taken into consideration prior to agreeing the AGAR		X	
54	Assets inspected and Health & Safety issues considered* • Play equipment • Street furniture • Fire safety • Defibrillators • Other	Yes	Regular checks are made of equipment by councillors – monthly. Annual play area inspections take place. Last one was in 09/2025 by RoSPA. Due 09/2026.	X		

			ACTION: Regular checks to be held by council for insurance purposes etc.			
55	Grants ratified and minuted according to policy	Yes	Grants infrequently given. Policy and application form in place and accessible online.	X		
56	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)	Yes	Health and Safety Policy not in place. ACTION: Implement Health and Safety Policy (Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers). LALC have a template policy available.		X	
57	Evidence of unusual activity from minutes	Yes	None identified.	X		
58	Back up of files adequate	Yes	Microsoft cloud back-up and USB backed up.	X		
59	Storage of files (paper and electronic) adequate	Yes	Advised: In a locked filing cabinet in a locked room in the village hall. ACTION: Purchase fire proof document holder for key legal/irreplaceable documents		X	

General		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
60	Local Council Award Scheme applicable? • Foundation • Quality • Quality Gold Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	Yes	Council would be a suitable candidate to apply for Foundation level.			

Proper Process / Practice		Tested?	Comments & recommendations	Risk		
				Low	Med	High
61	List of Members' interests* • displayed on council website /link to District Council • reviewed regularly *(Members have a statutory requirement to complete and report changes within 28 days of change)* • Interests declared in meetings and members follow Standing Orders and Code of Conduct • Dispensations approved as set out in Standing Orders and minuted.	Yes	Link on website to district council page for cllrs interests. Two councillors missing – Advised Clerk has re-emailed WLDC paperwork to add. ACTION: Action adding missing cllr information to WLDC website.			X
62	Declarations of Acceptance of Office* • Councillor (after election/ co-option) • Chair (at least annually)	Yes	Undertaken and stored in filing cabinet	X		
63	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted and according to policy	Yes	June 2025 - To receive and decide upon applications for co-option onto the Parish Council. Application approved for co-option. Advised the applicant did not sign acceptance office and didn't become a cllr.	X		
64	Agenda documents lawful and published*	Yes	Agendas are routinely published in advance of meetings, consistent with Local Government Act requirements.	X		
65	Minutes lawful and published/ hard copy signed* *- Apologies noted or resolved to be accepted?* *- A member absent for 6 months handled correctly?* *- Minutes sequential?* *- Members present and not present recorded* *- Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)* *- Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)* *- Resolutions are minuted and stated with clarity and the applicable legal power included.*	Yes	Minutes are lawfully published and demonstrate good governance practice, including clear recording of attendance, decisions, interests, and confidential items. Minutes are sequential and accessible in accordance with statutory requirements.	X		
66	Confidential items correctly used and resolutions minuted and published *Public Bodies (Admission to Meetings) Act 1960 S.1(2)*	Yes		X		
67	Purchase order system used/correct	Yes	The council's Standing Orders and Financial Regulations reference the use of a purchase order system; however,	X		

			there is limited evidence that a formal PO process is consistently applied in practice. Authorisation of expenditure appears to be primarily managed through invoice approval and council authorisation processes. While this provides a degree of control, the absence of a routinely evidenced PO system reduces pre-commitment traceability. ACTION: Implement a simple PO system such as sequential PO numbers, PO template (date, supplier, description, cost centre, authoriser), and that all non-routine expenditure is assigned a PO before commitment. ACTION: Ensure practice and policy align.			
68	Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements - Choice of procurement method correct for the procurement - For £30,000+(inc VAT) contracts published on 'Find a Tender' - For £5,000 - £29,999 recommended to publish on 'Find a Tender' - Contract decisions issued and published - 30-day payment terms apply to all contracts - Publish 6-monthly performance to pay within 30-days	Yes	No evidence of high-value contracts requiring Find a Tender publication identified. Most parish procurement falls below thresholds. Clerk has not had to buy anything outside the delegated limits. If so, it would go to council for authorisation.	X		
69	Delegation to officers or committees • Lawful delegation (to an officer, committee or joint committee but an individual councillor does **not** have decision-making powers – S.101 Local Government Act 1972) • Limits set out in financial regulations and / or standing orders or policies or schemes of delegation; • adhered to; • reported adequately		No committees. Working Groups only. HR working group – 2 people. Have to go back to full council for decisions. (See comments under 3). Financial Regulations & Standing Orders specify delegation to clerk. No separate scheme of delegation document available – implement terms of reference.			X

			HR is usually committee rather than working group as working groups have no delegated authority to make decisions, whereas committees do. ACTION: Set up HR Committee. ACTION: Implement Terms of Reference/scheme of delegation for Committees and Working Groups.			
70	Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31st March where practicable. (Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)	Yes	No indication that allowances are paid. Advised to include in minutes if occur to meet Regulations.	X		
71	Any Members' Basic Allowances are paid in accordance with the District/Borough Council - approved rates for that Parish/ Town Council and the HMRC PAYE rules applied to Members Allowances before payment. Any subsistence and travel allowances paid are in accordance with the Parish/Town Council's own adopted policies.	Yes	Allowances not paid.	X		

Payroll & HR		**Tested?**	**Comments & recommendations**	**Risk**		
				Low	**Med**	**High**
72	Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter. • Proper Officer (Clerk) • RFO • Deputy Clerk	Yes	Village facilitator has a job description. ACTION: Ensure clerk has a job description.		X	

	• Admin assistant • Site staff/ Grounds workers • Other		ACTION: Ensure have a signed contract held on file for clerk. ACTION: Ensure have a signed contract held on file for village facilitator. Appraisals are due July/August 2026 to be carried out by HR Group			
73	Public sector IR35 rules applied where applicable https://www.gov.uk/guidance/off-payroll-working-for-clients	Yes	N/A			
74	Right to work checks for employees completed and on file https://www.gov.uk/check-job-applicant-right-to-work	Yes	N/A			
75	Written statement of particulars for all staff from day one (April 2020 onwards) https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars and amendments to contracts confirmed in writing and minuted*		ACTION: Written statement of particulars for clerk. ACTION: Written statement of particulars for village facilitator		X	
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*		Monthly submission of PAYE reports using HMRX RTI	**X**		
77	Is payroll inhouse or external provider used?		In-house x External			
78	PAYE & NI payments spot checked - calculations			X		
79	Employers Allowance – Councils are not eligible – payroll system checked.		N/A			
80	Approval of salaries, annual inflationary increases and increments minuted	Yes	Wage payments are minuted.	X		
81	Approval of expense claims	Yes	Clerk receives a monthly allowance towards home broadband. Identified separately on finance spreadsheet.			
82	Minimum wage threshold met	Yes		X		
83	HR procedures and policies adopted / reviewed	Yes	Equality Policy, Dignity at Work Policy, Staff Support, Appraisal and Performance Policies in place.	X		

84	Training policy and record staff /elected Members	Yes	Spreadsheet started for staff and cllrs. Training and development policy in place	X		
85	Probation review completed for new staff within probation period.	Yes	No recently new staff employed. Implement a probation review if any new staff employed.	X		
86	Annual appraisals undertaken	Yes	Due to be undertaken in August ACTION: Review at next audit.	X		
87	Job description up to date / reviewed	Yes	Job description being reviewed in August ACTION: Review at next audit.	X		
88	Health and safety of staff workstation & PC equipment undertaken * • Display Screen Equipment	Yes	Undertaken annually	X		
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	Yes	No. https://www.thepensionsregulator.gov.uk/employers ACTION: Register with Pensions Regulator and complete compliance information.			X
90	Adequate Pension provision in place to meet statutory requirements https://www.gov.uk/employers-workplace-pensions-rules		LGPS Tick NEST Tick Other: No workplace pension in place - All employers must offer a workplace pension scheme by law. ACTION: Workplace pension scheme to be offered.			

	• Automatic Enrolment for Staff*		**Y**		**N**	X	DD/MM/YYYY			
	• Opt-Out Evidenced*		**Y**		**N**	X	DD/MM/YYYY			

	Information and data compliance	Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office *(if relevant)*	Yes	ZB937687 Date registered 15 July 2025 Registration expires 14 July 2026 https://ico.org.uk/ESDWebPages/Entry/ZB937687	X		
92	Council-owned email address account in place (either .gov.uk or .org.uk format) *(TPG 1.47)*	Yes	Clerk and Councillors all have @dunholme-pc.gov.uk emails	X		
93	Website Accessibility Statement reviewed and published online* https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps	Yes	Accessibility statement available online. ACTION: Add reviewed date and date of next review.	X		
94	GDPR/ Data Protection Act policies and procedures in place* • Record Retention Schedule • Data Breach Assessment • Privacy Policy • Process for dealing with a Subject Access Request • Security Compliance Checklist ….	Yes	A number of GDPR-related policies are published, including the Privacy Notice. However, the website does not provide evidence that the Council has a Records Retention Schedule, Data Breach Assessment, Subject Access Request Procedure, and Data Protection Security/Compliance Checklist. ACTION: Implement and add online: - Records Retention Schedule - Data Breach Assessment - Subject Access Request Procedure - Security Compliance Checklist.		X	

<table>
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<td>95</td>
<td>Publication scheme (ICO model template adopted) (up to date, tailored, reviewed and lawful) and published on the council website.* (Modifications from the ICO template must have had ICO approval.)
(Ss19-20 FOIA 2000)
Has the Council complied with publishing the information specified in its Publication scheme?</td>
<td>Yes</td>
<td>Model template and fees available online.

Publication Scheme and Transparency Code Compliance:

<table>
<tr><th>Requirement</th><th>Pub-lished ?</th><th>Evidence</th></tr>
<tr><td>Publication Scheme adopted</td><td>✓</td><td>Publication Scheme page</td></tr>
<tr><td>Contact details</td><td>✓</td><td>Contact page</td></tr>
<tr><td>Agendas</td><td>✓</td><td>Agendas page</td></tr>
<tr><td>Minutes</td><td>✓</td><td>Minutes page</td></tr>
<tr><td>Annual Governance Statement</td><td>✓</td><td>AGAR page</td></tr>
<tr><td>Accounting Statements</td><td>✓</td><td>AGAR page</td></tr>
<tr><td>Detailed Statement of Accounts</td><td>✕</td><td>Not evi-denced</td></tr>
<tr><td>Full Asset Register</td><td>✕</td><td>Not evi-denced</td></tr>
<tr><td>Expenditure over £100</td><td>✓</td><td>Financial in-formation</td></tr>
</table>
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<td>X</td>
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			Councillor responsibilities ✓ Councillors page Procurement/contracts (if applicable) ✓ Website review Internal Audit Report ✗ Add to AGAR page			
96	Compliant with the relevant Transparency Code (if applicable)?	Yes	The Council publishes a significant amount of governance and financial information. Some items required under the Local Government Transparency Code for Smaller Authorities not available, as documented: ACTION: Add end of year accounts to website ACTION: Add latest asset register to website.		X	
97	IT Policy adopted	Yes	IT policy not seen. Not on website. ACTION: Implement IT Policy. Model policy available in Practitioners Guide.		X	

Transaction spot check (Sample test transactions such as largest payment, employee salaries, direct debit, S.137, VAT, Councillors payment11., etc)

Check number	1	2	3	4	5	6
Ledger date						
Item / budget heading						
Reference / Cheque number						
Was purchase approved prior to ordering? Order minute reference						
Any evidence the purchase was delivered? Delivery evidence						
When was the payment approved? Payment minute reference						
Is the bill the same as ordered? Invoice value						
Is the payment approval minuted? Minute value						
Is the payment approved matching? Payment value						
Does the bank statement value match amount approved? Statement value						
Is it within 30 days? Timely payment						
Has the VAT been recorded accurately in the accounts? VAT recorded						
Has a lawful power been identified? S137 recorded in ledger						
Notes/ recommendations						

	Year End Process	Y/N	Comments & recommendations	Risk		
				Low	Med	High
98	Accounting method correctly applied • Income and expenditure – *mandatory over £200k for 3 years* • Receipts and payments	Yes	Receipts method and payment method used	X		
99	Bank statement opening and closing balances reconcile to cash book / ledger.	Yes	Unable to determine. ACTION: Share all bank statements for March and April 2025 and March 2026		X	
100	Robust audit trail evident	Yes	ACTION: Council to review internal auditor report prior to signing AGAR.		X	
101	Debtors and Creditors recorded (I&E accounting method only)	Yes	N/A			
102	Asset register updated for current and previous year balances	Yes	Yes	X		
103	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31st March on DMO website. *(TPG5.70)* *Arrangement fees are treated as administrative expenses in year of receipt.*	Yes	Approvals in place for PWLB loan. DMO: Ref SRP5/23/05 Started paying back May 2026 so N/A for 2025/26 audit. ACTION: Review at 2026/27 year end audit.	X		
104	Lending *-check if any lending has taken place and is accounted for as specified in TPG.*	Yes	N/A	X		
105	Explanation of Variances completed in sufficient detail	Yes	Yes	X		
106	Intermediate audit recommendations implemented	No	Audit took place at year end	X		
107	Annual Accounting Statement rounding applied/adds up	Yes	Rounding difference of £1	X		
108	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures	Yes	N/A			
109	Previous year 'Restatements' correctly identified	Yes		X		
110	Auditor's recommendations for completion of the Annual Governance Statement *(if applicable)* and narrative report needed to explain IA Annual Statement's 'No' entries.	Yes		X		

Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
A1	Income for allotment rentals balance	N/A	Don't currently have allotments, but have a project to develop them and have a PWLB for this purpose. ACTION: Check at 206/27 year end audit.	X		
A2	Fees charged in accordance with approved rates	N/A				
A3	Up to date occupancy details kept and securely retained	N/A				
A4	Agreements/licences issued to all plot holders	N/A				
A5	Other	N/A				

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance	N/A				
B2	Fees charged in accordance with approved rates	N/A				
B3	All interred ashes have certificates of cremation*	N/A				
B4	Permits properly documented and stored*	N/A				
B5	Cemetery regulations adopted and up to date	N/A				
B6	Registers of burials and purchased graves completed correctly and stored safely*	N/A				
B7	Burial certificates issued correctly	N/A				
B8	Green slips returned appropriately to Registrar	N/A				
B9	Legible cemetery burial plan up to date* • backed up if appropriate	N/A				
B10	Business rates exemptions correctly applied	N/A				

	Charities	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately	N/A				
C2	Independently audited*	N/A				
C3	Returns filed within legal time limits*	N/A				

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
Note	*Premises licence. Fire checks, electrical checks, First Aid, Insurance valuations, PRS, Water checks, Fire alarms, COSHH, gas inspections,* *Employer liability and PLI, Fidelity. DEC certificate* *Use HSE checklist or similar* *https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm* *Is the ownership /lease title registered with Land Registry?*	Yes	Council do not rent or lease any buildings.	X		
Cb1						
Cb2						
Cb3						

	Markets	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
M1	Income for stall hire balances	N/A				
M2	Fees charged in accordance with approved rates	N/A				
M3	Up to date occupancy details kept and securely retained	N/A				
M4	Statutory records kept / stored safely	N/A				
M5	Agreements/licences issued to all stall holders	N/A				
M6	Other	N/A				

Endnotes

High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.

[i] **High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners' Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.
Medium risk – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners' Guide, and to improve procedures that should be in place.
Low risk – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

*-Asterisked items are statutory requirements and should be in place where applicable.