INTERNAL AUDIT REPORT
Brilley Parish Council 2025/26

1. Introduction

The 2025/26 accounts were made available for audit on 28 April 2026

2. Findings of the audit

	Scope	Observation	Pass	Rec
2.A	Appropriate accounting records have been properly kept throughout the financial year		Yes	
2.B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for		Yes	
2.C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these		Yes	
2.D	The precept of rates requirement resulted from an adequate budgetary process: progress against the budget was regularly monitored; and reserves were appropriate	A significant balance was held in a savings account at 31 March 2026	No	R.1
2.E	Expected income was fully received, based on correct prices, properly recorded, and promptly banked, and VAT was appropriately accounted for		Yes	
2.F	Cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for		N/A	

	Scope	Observation	Pass	Rec
2.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	
2.H	Asset and investment registers were complete and accurate and properly maintained		Yes	
2.I	Periodic and year end bank account reconciliations were properly carried out		Yes	
2.J	Accounting statements were prepared during the year on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate accounting trail from underlying records and where appropriate debtors and creditors were properly recorded		Yes	
2.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'*)		N/A	
2.L	The Authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with legislation		Yes	
2.M	In the year covered by the AGAR the authority correctly provided 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	
	Scope	**Observation**	**Pass**	**Rec**

2.N	The authority has complied with the publication requirements for 2024/25 AGAR		Yes	
2.O	The authority has complied with laws, regulations & proper practices relating to digital and data compliance		Yes	
2.P	Trust funds (including charitable) -The council met its responsibilities as a trustee		N/A	

3. Recommendations

3.1 The Parish Council should identify value for money projects which are in accordance with its Reserves policy, as a significant sum is held in a savings account.

4. Annual Return – Internal Control Objective

	Objective	**Yes**	**No**	**Not covered**	**Rec**
A	Appropriate accounting records have been properly kept throughout the financial year	v			
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	v			
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	v			
D	The precept of rates requirement resulted from an adequate budgetary process: progress against the budget was regularly monitored; and reserves were appropriate		v		R.1
E	Expected income was fully received, based on correct prices, properly recorded, and promptly banked, and VAT was appropriately accounted for	v			
F	Cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	N/A			
	Objective	**Yes**	**No**	**Not covered**	**Rec**

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	v			
H	Asset and investment registers were complete and accurate and properly maintained	v			
I	Periodic and year end bank account reconciliations were properly carried out	v			
J	Accounting statements were prepared during the year on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate accounting trail from underlying records and where appropriate debtors and creditors were properly recorded	v			
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'*)			v	
L	The Authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with legislation	v			
M	In the year covered by the AGAR the authority correctly provided 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)	v			
N	The authority has complied with the publication requirements for 2024/25 AGAR	v			
O	The authority has complied with laws, regulations & proper practices relating to digital and data compliance	v			
P	Trust funds (including charitable) -The council met its responsibilities as a trustee	N/A			

Mary Stewart
Internal Auditor

1 May 2026