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Wednesday 6th May 2026

Barford, Sherbourne and Wasperton Joint Parish Council,
% Ms. H. Dexter,
Sent via email

INTERNAL AUDIT SERVICES FOR BARFORD, SHERBOURNE AND WASPERTON JOINT PARISH COUNCIL 2025-26

Dear Ms. Dexter,

I write to confirm that I have completed the internal audit of the accounts, records and governance arrangements of Barford, Sherbourne and Wasperton Joint Parish Council for the financial year ended 31 March [Year].
The audit has been carried out in accordance with the requirements of the *Practitioners' Guide* and in line with proper practices.

Based on the work undertaken, I am pleased to report that:

- Appropriate accounting records have been properly kept throughout the financial year
- The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for
- The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these
- The precept resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate
- Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for
- Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied
- Asset and investments registers were complete and accurate and properly maintained
- Periodic bank account reconciliations were properly carried out during the year
- Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail, and where appropriate debtors and creditors were properly recorded
- 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

- The authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations
- The authority complied with the publication requirements for the prior year AGAR
- The authority has complied with laws, regulations and proper practices relating to digital and data compliance
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No material matters or significant weaknesses have been identified during the course of the audit which would require formal recommendation or corrective action.

The council can be assured that, based on the areas reviewed, it is operating with sound financial management and appropriate governance arrangements.

Please find attached my Internal Audit Report for the AGAR and my more detailed Internal Audit Checklist.

I would like to thank the Clerk for their assistance and cooperation during the audit process. Should you wish to re-engage my services for the next financial year, please not hesitate to contact me to request a quote.

Yours sincerely,

Mr. Lewis Anderson, PSLCC

Email: LewisAnderson.InternalAuditServices@mail.co.uk
Phone: 07747 451030

Internal Audit Forum: Lewis Anderson ~ Internal Audit Services - Internal Audit Forum

Annual Internal Audit Report 2025/26

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✔		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✔		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✔
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.	✔		
H. Asset and investments registers were complete and accurate and properly maintained.	✔		
I. Periodic bank account reconciliations were properly carried out during the year.	✔		
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.	✔		
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")*			✔
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.	✔		
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).*	✔		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✔		

	Yes	No	Not applicable
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).

Date(s) internal audit undertaken: 01/03/2026 06/05/2026 DD/MM/YYYY

Name of person who carried out the internal audit: Lewis Anderson, PSLCC

Signature of person who carried out the internal audit: SIGNATURE REQUIRED

Date: 06/05/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

Barford Sherbourne & Wasperton Joint Parish Council, 06/05/2026

ICO ref	Objective	Criteria / test	Y/N	Comments
A/I	Accounting records kept; bank reconciliations	Roll forward prior year balances	Y	
A/I		sample transactions to bank statements	Y	
A/I		bank recs prepared routinely and independently reviewed	Y	
A/I		verify year-end bank rec & AGAR line 8	Y	
A/I		check investment strategy if balances >£100k		
B	Compliance with financial regulations; payments supported; VAT	Review tender/quote procedures vs SOs/FRs	Y	
B		ensure consistent tender limits	Y	
B		review invoice authorisation trail	Y	
B		segregation between setting up payments and releasing	Y	
B		VAT reclaims timely and per records	Y	
B		controls over debit/credit cards	Y	
C	Risk assessment and risk management	Confirm annual adoption of risk register	Y	
C		check insurance cover adequacy	Y	
C		review arrangements for monitoring play/open spaces	Y	
C		review effectiveness of internal control review	Y	
D	Budgeting, monitoring and reserves	Confirm full council approved precept	Y	
D		review periodic budget monitoring with variance commentary	Y	
D		seek explanations for variances	Y	
D		review EMR establishment/review	Y	
D		agree precept to submission and public record	Y	
E	Income controls: invoicing, receipting, banking, VAT	Review aged debtors and follow-up	Y	
E		test controls over allotments, burials, hall hire, leases and other income streams	Y	
E		check due-date control record for recurring income	Y	
F	Petty cash / cash payments	If no cash payments, mark Not covered	N/A	
F		otherwise review petty cash/float controls	N/A	
F		sample transactions to receipts	N/A	
F		independent cash counts	N/A	
F		VAT identified	N/A	
F		physical cash count	N/A	
F		cashing-up procedures (if applicable)	N/A	
G	Payroll, allowances, PAYE/NI and pensions	Confirm employment contracts	Y	
G		member allowances procedures	N/A	
G		test salary calculations vs approved scale/hours	Y	
G		correct tax codes	Y	
G		payroll software up to date	Y	
G		tax/NI/pension calculations and payments	Y	
G		employer pension % applied	Y	
H	Asset & investment registers (incl loans)	Confirm asset register maintained and updated	Y	
H		consider physical verification of high value assets	Y	
H		reconcile register to AGAR line 9	Y	
H		compare to insurance schedule	Y	
H		check long-term investments and investment strategy	Y	
H		check borrowing approvals and AGAR line 5/10	Y	
H		check any loans issued have indemnities	Y	
J	Accounting statements prepared on correct basis; audit trail; debtors/creditors	Confirm correct accounting basis (R&P or I&E)	Y	
J		ensure figures agree to cashbook	Y	
J		audit trail from underlying records	Y	
J		where applicable verify debtors/creditors arrangements	Y	
J		if turnover >£200k ensure I&E records maintained	N/A	
K	Exemption (prior year) criteria and declaration	Confirm all exemption criteria met (<£25k receipts & payments)	N/A	
K		correct certificate prepared/minuted to deadline	N/A	
K		published with required info	N/A	
L	Website publication requirements (current year at IA time)	Review website to ensure required documents published incl ICO publication scheme	Y	
M	Public rights: proper period set in prior year	Obtain/examine public notice	Y	
M		confirm 30 working day period incl first 10 working days of July	Y	

M		check minuting of dates	Y	
N	Publication of prior year AGAR	Confirm statutory disclosure/publication requirements met for prior year AGAR per current AGAR front page	Y	
O	Digital & data compliance	Confirm generic email on authority-owned domain	Y	
O		website accessibility tested annually and statement updated	Y	
O		data audit date	Y	
O		data protection policy adopted & reviewed annually	Y	
O		IT policy up to date	Y	
P	Trust funds (if applicable)	Confirm charity filing up to date	N/A	
P		council sole trustee on register (if applicable)	N/A	
P		acting per trust deed	N/A	
P		meetings/accounts separate	N/A	
P		review independent examiner report where risk-based	N/A	