

Annual Internal Audit Report 2025/26

LEGBOURNE PARISH COUNCIL

<https://legbourne.parish.lincolnshire.gov.uk/>

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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	✓		
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 <i>(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).</i>	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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: 21/4/26 Name of person who carried out the internal audit: J COOPER

Signature of person who carried out the internal audit: [Signature] Date: 21/4/26

*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).

INTERNAL AUDITOR REPORT

LEGBOURNE PARISH COUNCIL

21st April 2026

I have examined the records, financial and administrative, of Legbourne Parish Council for the purpose of end of year 2025/2026 audit and report as follows:

Accounting records

These are kept neatly and accurately on spreadsheet and reflect all income and expenditure during the year.

Financial Regulations/Standing Orders

These policies were reviewed during the financial year. Expenditure was properly approved and payments made by BACs after authorisation. Vat has been claimed

Risks

Payments are supported by invoices

Precept

The precept process was undertaken by discussion and reports on progress throughout the year have been regularly minuted.

Income

Income has been properly received and recorded.

Petty Cash

There is no petty cash, expenses incurred by the Clerk are reclaimed on receipts.

Salaries

A proper PAYE system has been set up for the Clerk's salary and evidence of its management has been noted. The Clerk operates the Government's free "Real Time Information" system.

Assets

Assets are recorded and asset register kept up to date.

Reconciliations

Regular reports are given to Council including bank balances and proper reconciliations have taken place throughout the year with a final year end reconciliation in place.

Accounting Statements

These are carried out properly as receipts and payments system.

Public Rights

The relevant notice of public rights for examination of 23/24 accounts was posted on the council's website.

Assertion 10 – IT

The Council has approved IT policy and dot gov email is in place.

General

I am confident that the Parish Council of Legbourne operate a good sound financial system, all risks are noted and acted upon and the Clerk keeps members fully up to date with financial matters. There are no items of concern to raise.

J. Cooper BSc

21st April 2026