

Internal Audit for: Ilkestshall St.Andrew

Carried out by: Sarah Daines

Date: 17th April 2026

The following Internal Audit was carried out on the adequacy of systems of control in place at the time of audit. The following observations/recommendations/comments have been made:

Book-keeping:	Opening Balance:	£8,510.97
	Total Income:	£5,877.52
	Total Expenses:	£9,520.81
	Closing Balance:	£4,867.68

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial Regulations: VAT reclaimed during the year: £1531.73 Registered: No

Risk Assessment: The Council have good internal financial controls in place. The clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.
Adequate level of insurance is in place.

Transparency: Under the Transparency Code for smaller authorities, smaller councils with income/expenditure under £25,000 should publish on their website the following:
Full Audit Return
Bank Reconciliation
Explanation of differences of over £500 or 15%
Asset Register
Annual CIL Report
Contact form for clerk/Responsible Financial Officer
I can confirm that these have been carried out in previous years and will check to ensure that this years are published within the timelines

Budgetary Control: Precept: £3000.00
Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount clearly minuted. The clerk ensures the council are aware of their responsibilities, commitments and forward planning. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income Controls: Precept & other income, including credit control mechanisms:
All were found to be in order. Income controls were checked and income received and banked cross-referenced with the cash book and bank statements.

Pettycash: The council do not run a pettycash system

Payroll Controls: n/a

Asset Control: Inspections of Asset Register and checks on existence of assets.
A separate asset register is in place and total value of assets is £31,799.00

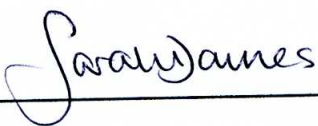
Bank Reconciliation: Regularly completed and cash books reconcile with bank statements.
Reconciled bank balances as at 31.03.26:

Year-End Procedures: Appropriate accounting procedures are used and can be followed through from working papers to final documents.
End of year accounts prepared on a receipts & payments basis.

External Audit: The Agar Certificate of Exemption completed by the council.

Additional Comments: I would like to commend Mr Apps on the efficiency and clarity of all aspects of book-keeping within the constraints of the council. Audit trail was transparent and within guidelines.
Going forward I would like to see all payments direct to suppliers from the Parish Unity Trust Account rather than via Mr Apps.
Please write on each invoice: Amount & date paid, method and to whom (if via a third party).
I recognise that in year 25/26 there was a period of catch-up with late accounts. I believe from a previous chat with Mr Apps, that a new clerk has been sourced and she will undertake all financial matters for the year 2026/27.

Signed:



Sarah Daines (Mrs)
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Date:

17/04/26
