

Name of Council: Bassenthwaite Parish Council

Name of Clerk: Becx Carter

1. Accounting Records

		Yes	No	Comments
1.1	Accounting records maintained and up to date	<input checked="" type="checkbox"/>		
1.2	Prior year balances correctly brought forward	<input checked="" type="checkbox"/>		
1.3	Arithmetic accuracy of accounting records verified	<input checked="" type="checkbox"/>		
1.4	Sample transactions traced to invoices and bank statements	<input checked="" type="checkbox"/>		
1.5	VAT correctly recorded and reclaimed	<input checked="" type="checkbox"/>		
1.6	Section 137 expenditure separately recorded and within limits	<input checked="" type="checkbox"/>		
1.7	Accounting system provides adequate audit trail	<input checked="" type="checkbox"/>		

2. Governance & Proper Practices

		Yes	No	Comments
2.1	Standing Orders adopted and available	<input checked="" type="checkbox"/>		
2.2	Standing Orders reviewed and updated periodically	<input checked="" type="checkbox"/>		
2.3	Financial Regulations adopted	<input checked="" type="checkbox"/>		
2.4	Financial Regulations tailored to the authority	<input checked="" type="checkbox"/>		
2.5	Responsible Financial Officer formally appointed	<input checked="" type="checkbox"/>		
2.6	Councillor register of interests maintained	<input checked="" type="checkbox"/>		
2.7	Agendas and minutes properly issued and recorded	<input checked="" type="checkbox"/>		
2.8	Committee terms of reference established where relevant	<input checked="" type="checkbox"/>		
2.9	Council operates within its legal powers	<input checked="" type="checkbox"/>		
2.10	Council reviewed effectiveness of internal audit arrangements	<input checked="" type="checkbox"/>		
2.11	Equal Opportunities Policy adopted	<input checked="" type="checkbox"/>		
2.12	Code of Conduct adopted	<input checked="" type="checkbox"/>		

3. Risk Management

		Yes	No	Comments
3.1	Council maintains a formal risk register	<input checked="" type="checkbox"/>		

3.2	Risk assessment reviewed annually	<input checked="" type="checkbox"/>		
3.3	Appropriate insurance cover in place	<input checked="" type="checkbox"/>		
3.4	Insurance cover reviewed annually	<input checked="" type="checkbox"/>		
3.5	Internal control arrangements documented	<input checked="" type="checkbox"/>		
3.6	Minutes reviewed for evidence of financial control oversight	<input checked="" type="checkbox"/>		
3.7	Bank balances reported regularly to council	<input checked="" type="checkbox"/>		
3.8	Have the points raised as ther last audit been addressed?	<input checked="" type="checkbox"/>		

4. Budgetary Control & Precept

		Yes	No	Comments
4.1	Annual budget prepared before start of financial year	<input checked="" type="checkbox"/>		
4.2	Budget approved by full council	<input checked="" type="checkbox"/>		
4.3	Precept approved and minuted	<input checked="" type="checkbox"/>		
4.4	Budget monitoring reports presented during the year	<input checked="" type="checkbox"/>		
4.5	Significant budget variances explained	<input checked="" type="checkbox"/>		
4.6	Adequacy of general and earmarked reserves reviewed	<input checked="" type="checkbox"/>		

5. Income Controls

		Yes	No	Comments
5.1	Expected income sources identified and monitored	<input checked="" type="checkbox"/>		
5.2	Fees and charges applied at approved rates	<input checked="" type="checkbox"/>		
5.3	Income recorded promptly and accurately	<input checked="" type="checkbox"/>		
5.4	Income banked promptly	<input checked="" type="checkbox"/>		
5.5	Debtors monitored and followed up	<input checked="" type="checkbox"/>		
5.6	Income records agree to accounting records	<input checked="" type="checkbox"/>		

6. Payroll

		Yes	No	Comments
6.1	Employment contracts exist for staff	<input checked="" type="checkbox"/>		
6.2	Salary scales match council approval	<input checked="" type="checkbox"/>		
6.3	PAYE and National Insurance correctly applied	<input checked="" type="checkbox"/>		
6.4	Pension contributions correctly processed	<input checked="" type="checkbox"/>		
6.5	Payroll payments authorised and recorded correctly	<input checked="" type="checkbox"/>		

7. Asset Control

		Yes	No	Comments
7.1	Asset register maintained	<input checked="" type="checkbox"/>		
7.2	Asset register reviewed and updated annually	<input checked="" type="checkbox"/>		
7.3	Asset values agree to AGAR Box 9	<input checked="" type="checkbox"/>		
7.4	Asset additions and disposals properly recorded	<input checked="" type="checkbox"/>		
7.5	Assets adequately insured	<input checked="" type="checkbox"/>		
7.6	Safety inspections undertaken where required	<input checked="" type="checkbox"/>		

8. Banking & Cash

		Yes	No	Comments
8.1	Bank reconciliations prepared regularly	<input checked="" type="checkbox"/>		
8.2	Bank reconciliations reviewed by members	<input checked="" type="checkbox"/>		
8.3	Bank balances agree to accounting records	<input checked="" type="checkbox"/>		
8.4	No unexplained reconciling items	<input checked="" type="checkbox"/>		

9. Year-End Procedures

		Yes	No	Comments
9.1	Correct accounting basis used (receipts & payments or I&E)	<input checked="" type="checkbox"/>		
9.2	Accounting statements agree to accounting records	<input checked="" type="checkbox"/>		
9.3	Audit trail from records to AGAR confirmed	<input checked="" type="checkbox"/>		
9.4	Debtors and creditors correctly recorded where applicable	<input checked="" type="checkbox"/>		
9.5	AGAR accounting statements approved by council			To be done after IA
9.6	Bank balance reconciles to AGAR Box 8	<input checked="" type="checkbox"/>		
9.7	Borrowing balances reconcile to AGAR Box 10	<input checked="" type="checkbox"/>		

10. Digital & Data Compliance

		Yes	No	Comments
10.1	Council uses a council-owned email domain	<input checked="" type="checkbox"/>		
10.2	Council operates an official website	<input checked="" type="checkbox"/>		
10.3	Website meets accessibility regulations (WCAG 2.2 AA)	<input checked="" type="checkbox"/>		

10.4	Website publishes required transparency documents	<input checked="" type="checkbox"/>		
10.5	Council complies with GDPR and Data Protection Act	<input checked="" type="checkbox"/>		
10.6	Council understands what personal data it holds	<input checked="" type="checkbox"/>		
10.7	IT and data security policies are in place	<input checked="" type="checkbox"/>		

11. Transparency & Public Rights

		Yes	No	Comments
11.1	Public inspection period set correctly	<input checked="" type="checkbox"/>		
11.2	Notice of Public Rights published	<input checked="" type="checkbox"/>		
11.3	AGAR documents published on website	<input checked="" type="checkbox"/>		
11.4	External auditor conclusion notice published	<input checked="" type="checkbox"/>		

12. Trust Funds (if applicable)

		Yes	No	Comments
12.1	Trust funds accounted for separately			N/A
12.2	Charity reporting obligations met			N/A
12.3	Trust activities compliant with trust deed			N/A

Internal audit carried out by		Rachael Kelly PSLCC, AATQB
Audit type (delete as appropriate)	Interim	Annual
Date		13.04.2026

For auditor's use only

Section 4 of Annual Return Form completed and signed	
Report/letter sent to council	