

FAS-25-26.132.1 Appendix B Draft Internal Controls Checklist 2025-26 v1

AGAR No	AGAR Section 1 – Annual Governance Statement (2025/26)	Control Area	Control Check (verbatim)	Completed (✓)	AGAR Summary (Supports Yes / Explains No)	AGAR Decision (Overall Yes / No per assertion)	Notes / Evidence/Action
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Governance	Clerk appointed and acting as Proper Officer				
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Governance	Responsible Financial Officer appointed by Full Council				
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Governance	Standing Orders and Financial Regulations adopted and reviewed				
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Internal Control	Risk register reviewed annually				
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Internal Control	Segregation of duties exists between authorisation, processing and reconciliation				
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	Legal Compliance	Authority acts within its legal powers				
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Transparency	Public rights period correctly published				
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Risk Management	Risk assessments undertaken and mitigation documented				
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Internal Audit	Independent internal auditor appointed				
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Internal Audit	Internal audit carried out during the year				
7	We took appropriate action on all matters raised in reports from internal and external audit.	Audit Assurance	Audit recommendations considered and acted upon				

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8	We considered whether any litigation, liabilities or commitments occurring either during or after the year-end have a financial impact on this authority and, where appropriate, have been included in the accounting statements.	Year-End	Material commitments or litigation considered when preparing accounts				
9	We maintained an accurate and complete register of interests throughout the year and have disclosed all interests and taken appropriate action in respect of those interests.	Interests	Register of interests maintained and reviewed				
10	We maintained proper arrangements for the protection of personal data held during the year.	Data Protection	GDPR and data protection controls in place				

AGAR Section 1 – Formal Assurance & Sign-Off		
Finance Chair – Name:	Signature:	Date:
RFO – Name:	Signature:	Date: