Annual Internal Audit Report 2024/25

WISTOW PARISH COUNCIL

WWW.WISTOWCAMBSPARISHCOUNCIL.GOV.UK

During the financial year ended 31 March 2025, 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 2024/25 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. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NO CASH
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 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✓ 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

O. (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).

* THE DATE OF ANNOUNCEMENT IS THE SAME AS COMMENCEMENT DATE (AM)

Date(s) internal audit undertaken: 1/5/25

Name of person who carried out the internal audit: GAIL STOCKER

Signature of person who carried out the internal audit: LG Stocker

Date: 01/05/25

***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 AUDIT REPORT FY2025

PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN	Y	BOXES 7 AND 8 ON THE AGAR (FY25) DO NOT MATCH AND BOX 7 DOES NOT RECONCILE TO THE BANK STATEMENT. THIS IS DUE TO ROUNDING.
A	**APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.**		
	CASH BOOK	Y	PAYMENTS TO EMPLOYEES SHOULD BE GROUPED ALONG WITH ANY OTHER SALARY RELATED PAYMENTS EG HMRC PENSIONS ETC AS APPLICABLE SO AS NOT TO DISCLOSE INDVIDUAL PAYMENTS AS MUCH AS POSSIBLE. THIS SHOULD BE DONE IN A CONFIDENTIAL CASH BOOK AND SHOWN IN THE MINUTES AS SALARIES RATHER THAN BY THE EMPLOYEES NAME. THIS IS TO BE CHECKED AT THE NEXT INTERNAL AUDIT.
	UPDATED REGULARLY	Y	
	SIGNED AT YEAR END		THE RFO IS REMINDED THAT THEY NEED TO SIGN THE CASH BOOK WHEN BALANCED AND THE COUNCIL IS REMINDED THAT THE CHAIRMAN SHOULD SIGN THE CASH BOOK WHEN APPROVED BY THE COUNCIL. THIS IS TO BE CHECKED AT THE NEXT INTERNAL AUDIT.
	INDIVIDUAL ENTRIES	Y	
	NET/ GROSS / VAT	Y	
B	**THIS AUTHORITY COMPLIED WITH ITS FINANCIAL REGULATIONS, PAYMENTS WERE SUPPORTED BY INVOICES, ALL**		
	FINANCIAL REGULATIONS POLICY	Y	
	INVOICES	Y	
	PAYMENTS APPROVED AS IN F/R	Y	
	PAYMENTS RECORDED IN MINUTES?	Y	
	OTHER		
C	**THIS AUTHORITY ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY**		
	STANDING ORDERS POLICY	Y	
	RISK ASSESSMENT POLICY	Y	
	COMPLAINTS POLICY	Y	
	PUBLICATION SCHEME (FOI)	Y	
	GDPR / DATA PROTECTION POLICIES	Y	
	OTHER POLICIES	Y	SEVERAL OTHER POLICIES ON THE WEBSITE.
	CODE OF CONDUCT	Y	
	DECLARATIONS OF INTEREST BY COUNCILLORS	Y	
	ANNUAL ROSPA AND REGULAR PLAY EQUIPMENT CHECKS		EVIDENCE OF ANNUAL INSPECTION AND REGULAR CHECKS PRESENTED.
	ASSET INSPECTIONS		
	AGENDAS	Y	
	MINUTES	Y	
	REVIEWED & ACTED ON IA+EA COMMENTS	Y	CLEAR EVIDENCE THAT THE COUNCIL HAS APPROPRIATELY ACTED ON PREVIOUS COMMENTS.
	OTHER		
D	**THE PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST**		
	BUDGET	Y	
	PRECEPT	Y	THE BUDGET DISCUSSION AND DECSIONS ARE NOT CLEARLY MINUTED BUT IT IS SHOWN THAT THE INCREASE IN PRECEPT FOR 25-26 IS DUE TO INCREASING THE LEVEL OF RESERVES
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	
E	**EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY**		
	INCOME FULLY RECEIVED	Y	OUTSTANDING RENTS WERE FOLLOWED UP
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	VAT CLAIM FOR JAN TO YEAR END OUTSTANDING AT TIME OF IA.
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	**PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED**		
	PETTY CASH BOOK	NA	NO PETTY CASH IN OPERATION
	PAYMENTS APPROVED		
	RECEIPTS PRESENTED		
	VAT CLAIMED		

G	**SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH THIS AUTHORITY'S**		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	
	HMRC RTI RETURNS	Y	
	EMPLOYEE PAY SLIPS	Y	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	PROOF OF SALARY	Y	
H	**ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY MAINTAINED.**		
	ASSETS LIST	Y	ASSETS REGISTER IS NOW CORRECTLY SHOWN BY ITEM
	INSURANCE	Y	
	REVIEWED AS IN S/O	Y	
I	**PERIODIC BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT DURING THE YEAR.**		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
J	**ACCOUNTING STATEMENTS PREPARED DURING THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS**		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	SAMPLE CHECKED
K	**IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN 2022/23, IT MET THE**		
	UNDER 25K	Y	
	EXEMPTION DECIDED AT MEETING	Y	
	ELIGIBILITY CRITERIA MET	Y	
L	**THE AUTHORITY PUBLISHED THE REQUIRED INFORMATION ON A WEBSITE/WEBPAGE UP TO DATE AT THE TIME OF THE**		
	WEBSITE ADDRESS	Y	http://wistowcambsparishcouncil.gov.uk/
	REQUIRED PAPERS PUBLISHED	Y	SAMPLE CHECKED
	INFORMATION UP TO DATE	Y	SAMPLE CHECKED
M	**IN THE YEAR COVERED BY THIS AGAR, THE AUTHORITY CORRECTLY PROVIDED FOR A PERIOD FOR THE EXERCISE OF**		
	INSPECTION DATES	Y	HOWEVER THE DATE OF ANNOUNCEMENT WAS THE SAME AS THE DATE OF COMMENCEMENT.
N	**THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR 2023/24 AGAR.**		
	NOTICE OF INSPECTION PERIOD	Y	
	AGAR (PAGE 3,4,5,6)	Y	
O	**TRUST FUNDS (INCLUDING CHARITABLE) – THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.**		
	CHARITY RETURNS	NA	
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed: LG Sloan

(Internal Auditor)