Annual Internal Audit Report 2025/26

WISTON PARISH COUNCIL

www.wistoncambsparishcouncil.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.			NOT 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 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "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 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).*	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
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: 01/05/2026

Name of person who carried out the internal audit: CHILSTEAD LGS SERVICES

Signature of person who carried out the internal audit: [signature]

Date: 01/05/2026

***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 FY2026

PARISH COUNCIL

SECTION		IN PLACE	NOTES
A	**APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.**		
	CASH BOOK	Y	SCRIBE
	UPDATED REGULARLY	Y	
	INDIVIDUAL ENTRIES	Y	
	VAT COLUMN	N	NOT DETAILED IN CASH BOOK. CASH BOOK SHOULD INCLUDE NET, VAT AND GROSS COLUMNS
	NET/ GROSS / VAT	N	
B	**THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.**		
	FINANCIAL REGS	Y	
	INVOICES		
	PAYMENTS APPROVED AS IN F/R	Y	
	APPROVED IN MINS	Y	
	S137 AMOUNT	N	NOT DETAILED IN CASH BOOK
	OTHER		
C	**THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.**		
	STANDING ORDERS	Y	
	RISK ASSESSMENT POLICY		
	COMPLAINTS POLICY		
	PUBLICATION SCHEME (FOI)		
	GDPR / DATA PROTECTION		
	OTHER POLICIES		SAFEGUARDING, CO-OPTION AND PLAYING FIELDS ETC
	CODE OF CONDUCT	Y	
	DECLARATION OF INTEREST	Y	
	ROSPA/ASSETS CHECKS	Y	
	AGENDAS	Y	
	MINUTES	Y	
	REVIEWED IA+EA COMMENTS		CLEAR EVIDENCE THAT THE COUNCIL HAS APPROPRIATELY ACTED ON PREVIOUS COMMENTS.
	OTHER		
D	**THE ANNUAL PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.**		
	BUDGET		
	BUDGET APPROVED		
	PRECEPT		
	BUDGET MONITORED		
	RESERVES ADEQUATE		
E	**EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.**		
	INCOME FULLY RECEIVED	Y	
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	**CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.**		
	PETTY CASH BOOK	Y	
	PAYMENTS	Y	
	RECEIPTS	Y	
	VAT CLAIMED	Y	SAMPLE CHECKED.
G	**SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.**		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	
	HMRC RTI	Y	
	EMPLOYEE PAY SLIPS	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	WORKPLACE PENSION		
	ANNUAL APPRAISALS		
H	**ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.**		
	ASSETS LIST	Y	£184,670
	INSURANCE	Y	
I	**PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.**		
	PERIODIC BANK RECS		
	YEAR END BANK REC		

J	**ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.**		
	AGAR		AGAR NOT ARITHMETICALLY CORRECT OUT BY £1 DUE TO ROUNDING, BOX 1 OF 2026 DOES NOT MATCH BOX 7 OF 2025.
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	N/A	
	CREDITORS	N/A	
	O/S	N/A	
	AUDIT TRAIL	Y	
K	**IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN THE PREVIOUS FY IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.**		
	UNDER 25K	N/A	
	EXEMPTION DECIDED AT MEETING		
	ELIGIBILITY CRITERIA MET		
L	**THE AUTHORITY PUBLISHES INFORMATION ON A FREE TO ACCESS WEBSITE/WEBPAGE UP TO DATE AT THE TIME OF THE INTERNAL AUDIT IN ACCORDANCE WITH ANY RELEVANT LEGISLATION**		
	WEBSITE ADDRESS	Y	www.wistowcambsparishcouncil.gov.uk
	REQUIRED PAPERS PUBLISHED	Y	
	INFORMATION UP TO DATE	Y	
M	**THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS FINANCIAL YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.**		
	INSPECTION DATES	Y	
N	**THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.**		
	NOTICE OF INSPECTION PERIOD	Y	3RD JUNE TO 14TH JULY
	AGAR SECTION 1&2	Y	
	CONCLUSION OF AUDIT	Y	8TH SEPTEMBER 2025
	AGAR SECTION 3 (EXTERNAL AUDIT)	Y	
O	**THE COUNCIL HAS COMPLIED WITH LAWS, REGULATIONS & PROPER PRACTICES RELATING TO DIGITAL AND DATA COMPLIANCE.**		
	WEBSITE WCAG COMPLIANT	Y	
	DOMAIN UNDER COUNCIL CONTROL	Y	.GOV.UK
	IT POLICY	Y	Apr-25
	DATA AUDIT		
	TRAINING		
P	**TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.**		
	CHARITY RETURNS	N/A	
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed:
(Internal Auditor) LGS