Wilstead Parish Council Internal Audit Report 2025-2026

Internal Audit Carried out 6 May 2026 by Karen Julie Betts

I confirm I am independent and a competent person to carry out this Audit. I have no connections, involvement in or responsibility for the financial decision making, management or control of Wilstead Parish Council.

I understand basic book-keeping and accounting processes, the role of internal audit in reviewing systems, awareness of relevant risk management issues, and an understanding of proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities. I am a Parish Council Clerk with 20 years experience.

As requested, I carried out an Internal Audit on the Parish Council's financial and administrative procedures on 6 May 2026 when I examined the Council's financial records and Council Minutes for the financial year 2025-2026 following the procedures set out in the JPAG Practitioners Guide 2025, publication Governance and Accountability for Smaller Authorities in England.

My comments are as follows and are set out in accordance with the criteria laid down in the Annual Return, in summary:

A.	Appropriate accounting records have been kept properly throughout the year	Yes
B.	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	Yes
C.	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes
D.	The precept or rates required resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes
E.	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	Yes
F.	Cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	N/A No petty 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.	Yes
H.	Asset and investment registers were complete, accurate and properly maintained.	Yes
I.	Periodic bank account reconciliations were properly carried out.	Yes
J.	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & payments or income &	Yes

	expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors & creditors were properly recorded.	
K.	If the authority certified itself as exempt from a limited assurance review in 2024-2025, it met the exemption criteria and correctly declared itself exempt.	Yes
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.	Yes
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).	Yes
N	The authority has complied with the publication requirements for 2024-25 AGAR	Yes
O.	The authority has complied with the publication requirements for 2024/25 AGAR	Yes
P.	Trust funds (including charitable). The council met its responsibilities as a Trustee.	N/A

Summary

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The purpose of the internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

I confirm the Clerk provided me with copies of all records and documents required for the year 2025-2026. The Website was complete with all expected documents.

The information was presented in a clear format and I confirm there were no issues to report.

Julie Betts, Internal Auditor
6 May 2026