

**WICKHAM ST PAUL PARISH COUNCIL
INTERNAL AUDIT 2025/26**

A Proper Bookkeeping

- Is the cash book maintained and up to date?
Yes. Excel spreadsheet with several worksheets is maintained and updated each month. The separate worksheets for payments and receipts have columns to analyse the transactions by type. Totals are used to create the actual v budget comparison (Average Spend Worksheet) through the year. Worksheets entitled SOFA, Year End Rec and Annual Return use formulae to take figures from the Payments and Receipts tabs to create the year end accounts. The VAT reclaim tab is a control on payments column AA and is used to formulate the annual VAT claim.
- Is the cash book arithmetic correct?
Formulae are in place to control the cross-cast totals
- Is the cash book regularly balanced?
The formulae ensure that the cash book balances.

B Financial Regulations, Standing Orders and Payment Controls

- Has the council formally adopted standing orders, financial regulations and a Publications Scheme?
Yes. Standing Orders, Financial Regulations and Publications Scheme were adopted at the meeting 27 May 2025 (minute 25/060).
- Are other policies in place?
Yes. The suite of policy documents was adopted at the meeting 27 May 2025 (minute 25/060) Policies are on the Wickham St Paul PC website. [Policies & Procedures – Wickham St. Pauls Parish Council](http://www.wickhamstpaulsparishcouncil.org) ([wickhamstpaulsparishcouncil.org](http://www.wickhamstpaulsparishcouncil.org)) Other policies adopted during the year were Staff appraisals (25/095), scheme of delegation, Reserves and vexatious Complainants (26/029). See also section O
- Has a Responsible Financial Officer been appointed with specified duties?
Yes. The clerk is also the RFO: this is specified in the job title and description of responsibilities. The council confirmed the clerk as its RFO at the meeting 27 May 2025 (minute 25/058).
- Have items or services been purchased in accordance with financial regulations?
Financial Regulation 6.15 specify clerk, under delegated authority, can approve up to £500 (ex VAT) and up to £1000 (ex VAT) with the chair. FR 6.18 allows clerk to approve up to £2000 (ex VAT) in situations of serious risk. FR 6.6 requires tenders (following process in App 1) for spend estimated over £60,000 (inc VAT) which agrees with SO 18a v. FR 6.8 requires 3 fixed price quotes for contracts between £3,000 (ex VAT) and £60,000 (inc VAT), and FR 6.9 requires 3 estimates for contracts between £1000 and £3,000 (ex VAT). There are no payments of over £3000 requiring 3 fixed price quotes. Minutes include discussions about expenditure for some items: manhole cover repairs (25/073.2), Sign and posts (25/073.4), tree works (25/085).
- Are payments in the cash book supported by invoices, authorised and minuted?
Financial Matters item in each month's minutes includes list of payments for approval and a monthly budget statement which is received and noted. The list shows the payee, reference of Cheque/DD/SO and amount (including VAT). Invoices are validated on receipt by the clerk and entered into the payments

worksheet. The amount is added to the list of payments on the agenda, a cheque written and the cheque number marked on the source document. The clerk takes the cheque book, source documents, payments list and actual v budget (Ave Spend worksheet) summary to the meeting. Two signatories place their initials on the payments list, the cheque stub and the source document as authorisation.

- Has VAT on payments been identified, recorded and reclaimed?
Yes. The unclaimed VAT of £734.61 for 2024/25 was received on 2 May 2025 (minute 25/069.3). VAT is recorded in a separate column in the 'payments worksheet'. Items are cut and pasted into the VAT reclaim tab where Suppliers VAT number is added. Total VAT on payments in 2025/26 (per payments column AA) is £425.17 which will be reclaimed in 2026/27.
- Is s137 expenditure separately recorded and within statutory limits?
The council adopted the General Power of Competence at its meeting on 27 May 2025 (minute 25/055).

C Risk Management

- Does a scan of the minutes identify any unusual activity?
Fireworks Event (minute 25/089), Use of council land (minute 25/074, 25/091, 25/115, 26/026, 26/027), Silver level award scheme (minute 25/096).
- Do the minutes record the council carrying out a risk assessment?
Yes. Strategic Risk Assessment together with risk assessments for fireworks, Litter picking and COVID risk assessments, and a H&S statement approved at Meeting 27 May 2025 (minute 25/060). Additional risk assessments for dog show and victory Inn beer festival agreed at the meeting 26 March 2026 (minutes 26/026 and 26/027).
- Is insurance cover appropriate and adequate?
Yes. Second year of a 3-year policy with Zurich renewal 1 June 2024 to 31 May 2027 (minute 25/056). Cover for All risks Property Damage, Money, public liability, employers' liability, libel and slander, fidelity guarantee, personal accident and legal expenses. The clerk received an email dated 17/04/25 from the insurer confirming the Trafalgar Night Fireworks Event is covered as part of the insurance provided it is compliant with HSE guidelines.
- Are internal financial controls documented and regularly reviewed?
Payment of invoices – Cheque book stubs and source documents are initialled as evidence of scrutiny. Very good processes.
Bank mandate and authority – Bank signatories confirmed at the meeting on 27 May 2025 (minute 25/053). An additional signatory added at the meeting on 29 July 2025 (minute 25/098.4). The clerk a signatory to enable access to view the account but because cheques are still used, the clerk is never in the position of releasing funds from the bank account.
Review of bank recs and evidence of scrutiny against the bank statements – Bank reconciliations appear on the same sheet as the schedule of payments and are initialled by 2 councillors at each meeting. *Note the specific requirement of Financial Regulation 3.6 regarding signing by someone other than the chair or a signatory.*
Monitoring of actual v budget – The council receives monthly budget statements to compare actual against budget which are minuted as noted at bi-monthly meetings.

Internal controls over salary payments – payroll is outsourced which effectively is the added layer of control regarding calculations of pay changes and backpay.

Councillor authority is needed to amend the monthly pay Standing Order.

Cash handling – The only cash handled is banking from the Firework Event. It is not a ticketed event but collection buckets are used for donations. A councillor counts it and hands the bagged cash to the clerk for banking. *It would be useful to have something in the risk assessment about cash collections and counting cash, more for reputational risk mitigation than anything else.*

Collection of all funds due to the council – Activity report and invoice submitted to BDC for the street scene contract.

Project management and Safeguarding assets – minutes include a matters arising / update item to ensure actions are followed through. Defibs are inspected by the chair and sent to Webnos. Minutes show careful consideration of pond management (minutes 25/129, 26/028) and tree assessment (minute 25/131) Play area and other assets are inspected by 2 councillors but there is no clear evidence. *I would advise councillors to consider how the day to day play area inspections are evidenced as this would be needed in the event of an insurance claim. The records can be paper tick sheets that are filed, or an App like Safety Culture can be used.*

- Are all risks identified and actions undertaken to mitigate risks?
The strategic risk register has columns for risk level, description of the identified risk, and management of risk and actions taken. The assessment is comprehensive in scope. I am advised that the actions are being undertaken but, as mentioned above, it is important that such actions are documented, for example, number 4 'council does an annual inspection of its property' and number 14 'seats and shelters inspected regularly' and 'weekly inspections of the play area, reporting anything that needs repairing'. The minutes include confirmation of some actions being undertaken e.g., ROSPA inspection (minute 25/084) and sight of event risk assessments when permission given to use council Land (minute 26/026 & 7).

D Budgetary Controls

- Has the council prepared an annual budget in support of its precept?
Yes. At the meeting on 25 November 2025 the council agreed a budget of £23145 (minute 25/135) and at the meeting on 20 January 2026, a precept of £x (minute 26/008).
- Is actual expenditure against the budget reported to the council?
The cash book includes an 'Average Spend' worksheet that takes figures from the Payments and Receipts worksheets, compares those actuals against the budget and shows the difference as the remaining budget. Councillors see this worksheet each month and bi-monthly as a standing agenda item and note its contents.
- Are there any significant unexplained variances from budget?
Budgeted Income £18971, actual £21131, the difference being all the income received in addition to the precept. Budgeted Expenditure £21590, actual £17588, the difference being zero spend on budget lines for Election costs, training, IT support and grants. The council is building reserves due to concerns over the ownership of the road outside the village hall and potential liability for repair / resurfacing.

E Income Controls

- Does the council have sources of income other than precept and VAT refunds?
BDC street scene, contribution towards legal fees, fireworks income and interest.
- Is income properly recorded and promptly banked?
Only cash re the fireworks, which was taken to the bank at Sudbury as soon as practicable. Noted that the Sudbury branch of Nat West is closing. All other receipts by direct credit
- Does the precept recorded in the cash book agree to the district council's notification?
Yes. Precept total £18971 received as 2 x £9486 from BDC in April & £9485 Sep 2025.
- Are security controls over cash adequate and effective
Cash handled as a result of Firework Event. Chair counted it, clerk recounted and agreed amount.

F Petty Cash Procedures

No Petty cash is held. (Financial Reg 11.1).

G Payroll Controls

- Do salaries paid agree with those approved by the council?
Yes. The clerk was employed for 10 hours a week on band 22. The national pay awards were noted at the September meeting (minute 25/119.3) and back pay calculation implemented by the payroll provider. The clerk is paid by SO each month with a cheque to adjust to the correct salary. The SO has remained at £600 since May 2025. The SO was cancelled in December 2025 (on authority of 1 signatory for reasons unknown) and reinstated by the bank after a call from the clerk as dual authorisation needed for changes. At the personnel committee meeting 24 February 2026, a spinal point increase was approved for the clerk (to band 23) from 1st April 2026 (minute 26/018.1).
- Are other payments to the clerk reasonable and approved by the council?
Yes. The clerk receives a monthly expenses cheque which is reimbursement for items such as ink, paper, stamps, envelopes etc. The clerk also receives a monthly home office allowance of £26.00 which is part of the taxable salary. This remains unchanged for 2026/27 (minute 26/018.2).
- Has PAYE / NIC and pensions been properly operated by the council as an employer?
Payroll services are provided by Richard Edwards Group. The clerk receives the payslip and a P32 showing amount payable to HMRC. A wages tab is also kept on the cash book. The clerk has opted out of auto enrolment for pension (minute 25/018.3).
- What controls exist over management of staff time and duties?
Clerk appraisal was undertaken by the Personnel committee on 24 February 2026 (minutes 26/017). Peaks and troughs in workload are managed within the weekly hours.

H Asset Control

- Does the council keep an asset register of all material assets owned?
Yes. The asset register was approved at the meeting on 27 May 2025 (minute 25/068). The register has columns for cost b/f, additions, removals, cost c/f and replacement cost. It is organised into sections for land, street furniture, play equipment and office equipment.
- Is the register regularly updated?

Register is updated annually for year-end return. The AGAR figure brought forward from 31/03/25 is £42158. No additions or disposals. Closing AGAR at 31 March 2026 is £42158.

- Do asset insurance valuations agree with those in the asset register?
The policy schedule for the 2025/26 renewal showed All Risks cover for Street furniture £26985, Play equipment £21000, Office £525. These exceed the insured values on the asset register.

I Bank Reconciliation

- Is there a bank rec for each account?
Yes. A combined reconciliation for the 3 bank accounts at the year-end: 1 Nat West current accounts and 2 Nat West deposit accounts. Noted that the fireworks current account was closed during the year (minute 25/119.4)
- Is the bank rec carried out regularly on receipt of statements?
Yes. The Payments worksheet has a 'cleared' column to enable easy reconciliation.
- Are there any unexplained balancing entries in any reconciliation?
There are 6 uncleared cheques on the current account totalling £610.04. 2 cheques made payable to JPB Landscapes Ltd have gone stale and been written back in the cash book. The outstanding invoices will be settled with the May 2026 invoice.

J Year End Procedures

- Are year end accounts prepared on the correct accounting basis (R & P / I & E)?
Yes. R & P basis
- Do accounts agree with the cash book and working papers?
Yes. Formulae on the SOFA worksheet extract figures from the Payments & Receipts worksheets. These are used to create the annual return worksheet figures.
- Is there an audit trail from underlying financial records to the accounts?
Yes, excellent. Source documents are marked with the cheque number and initials of the signatories, and filed in date order
- Where appropriate, have debtors and creditors been properly recorded?
Not needed in R&P accounts.

K Council Exempting itself from a limited assurance review

- Did the council meet the criteria?
Yes. Gross income and gross expenditure in 2024/25 were less than £25000.
- Was the exemption certified at a meeting?
Yes (minute 25/069.2)
- Was the appropriate notice displayed?
Yes. Certificate of Exemption completed and displayed.

L Web page Publication

Does the authority publish information on a website/webpage, up to date at the time of the internal audit, in accordance with the relevant legislation.
Policies and minutes are published. Payments approved by the council are made public each month by being embedded in the minutes. [Minutes of Parish Council Meetings – Wickham St. Pauls Parish Council](#)

M Public Rights in Summer 2025

The council agreed the dates for the period for the Exercise of Public Rights commencing 10 June 2025 and ending 21 July 2025 and displayed the notice <https://wickhamstpaulsparishcouncil.org/wp-content/uploads/2025/05/public-rights-2024-25-exempt-authorities.pdf>

N Publication of Annual Return 2024/25

The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).

https://wickhamstpaulsparishcouncil.org/wp-content/uploads/2026/03/agar-signed-exemption-certificate_20250528_0001.pdf

O Digital and Data Compliance

- Does the council have a generic email account hosted on an authority owned domain? *Yes*
- Does the council website meet [web content accessibility](#) guidelines?
Yes. The website provider has confirmed the site complies with WCAG as set out in the [Accessibility Statement](#).
- Has the council registered with ICO as a data controller/processor, appointed a data manager and have appropriate policies in place?
The council has in place a GDPR Policy and a Privacy Notice and the clerk is the data manager (i.e. the named contact on the GDPR policy and privacy notice). [The ICO registration has not been paid in 2025/26 and is being investigated by the clerk/RFO](#)
- Has the council formally adopted an IT policy setting out how everyone – conducts council business in a secure and legal way?
[The NALC model IT policy will be adopted in May 2026.](#)

P Trustees

- If the council is a trustee, has it met its responsibilities?
Not applicable

Jan Stobart, FCCA
15 April 2026