

Whittingham Parish Council – Internal Audit 2025/26

| | Control Objectives | Agreed? | Evidence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| A | Appropriate accounting records have been properly kept throughout the financial year. | Yes | <p>The Clerk maintains a computerised cash book, which is updated regularly and reported to Committee on a quarterly basis along with a comparison of progress against budget.</p> <p>For each payment the cash book records the transaction date, payee, method of payment, minute number, expenditure type, gross, net and VAT amounts. For receipts, the precept, grants, VAT and other income are itemised separately.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | Yes | <p>The Council’s Financial Regulations were updated and adopted on 22/5/25. Standing Orders were updated and adopted on 11/5/23</p> <p>The orders require each payment to be authorised by the Council and minuted. Cheques and on-line payments are required to be authorised by 2 members of the Council and approved for payment at the next available parish meeting. There are three direct debits set up for electricity, website and pension costs.</p> <p>The following selective assessment of 8 payments (5%) has been checked and found to be in compliance with the Council’s financial regulations:</p> <table border="1" data-bbox="882 868 2159 1326"> <thead> <tr> <th>Pmnt No</th> <th>Date</th> <th>Payee</th> <th>Amount</th> <th>Invoice Recorded in A/cs</th> <th>VAT Amount</th> <th>Minuted</th> <th>VAT correctly reclaimed</th> </tr> </thead> <tbody> <tr> <td>7</td> <td>3/4/25</td> <td>Millars</td> <td>£840.00</td> <td>✓</td> <td>£140.00</td> <td>10/4/25</td> <td>✓</td> </tr> <tr> <td>27</td> <td>30/5/25</td> <td>Goosnargh & Whittingham Festival</td> <td>£500.00</td> <td>✓</td> <td>N/A</td> <td>22/5/25</td> <td>N/A</td> </tr> <tr> <td>44</td> <td>17/6/25</td> <td>Wicksteed</td> <td>£180.00</td> <td>✓</td> <td>£30.00</td> <td>10/7/25</td> <td>✓</td> </tr> <tr> <td>64</td> <td>18/8/25</td> <td>JRB Enterprise Ltd</td> <td>£130.26</td> <td>✓</td> <td>£21.71</td> <td>9/9/25</td> <td>✓</td> </tr> <tr> <td>84</td> <td>17/9/25</td> <td>JPP Media Ltd</td> <td>£244.80</td> <td>✓</td> <td>£40.80</td> <td>9/9/25</td> <td>✓</td> </tr> <tr> <td>101</td> <td>20/10/25</td> <td>Kedel</td> <td>£326.40</td> <td>✓</td> <td>£54.40</td> <td>9/10/25</td> <td>✓</td> </tr> <tr> <td>143</td> <td>6/3/26</td> <td>A&D Drain Services</td> <td>£480.00</td> <td>✓</td> <td>£80.00</td> <td>12/3/26</td> <td>✓</td> </tr> <tr> <td>155</td> <td>20/3/26</td> <td>Greenbanks</td> <td>£948.00</td> <td>✓</td> <td>£158.00</td> <td>9/4/26</td> <td>✓</td> </tr> </tbody> </table> <p>There were no <u>net</u> purchases in excess of £3,000 in 2025/26 requiring 3 quotations.</p> | Pmnt No | Date | Payee | Amount | Invoice Recorded in A/cs | VAT Amount | Minuted | VAT correctly reclaimed | 7 | 3/4/25 | Millars | £840.00 | ✓ | £140.00 | 10/4/25 | ✓ | 27 | 30/5/25 | Goosnargh & Whittingham Festival | £500.00 | ✓ | N/A | 22/5/25 | N/A | 44 | 17/6/25 | Wicksteed | £180.00 | ✓ | £30.00 | 10/7/25 | ✓ | 64 | 18/8/25 | JRB Enterprise Ltd | £130.26 | ✓ | £21.71 | 9/9/25 | ✓ | 84 | 17/9/25 | JPP Media Ltd | £244.80 | ✓ | £40.80 | 9/9/25 | ✓ | 101 | 20/10/25 | Kedel | £326.40 | ✓ | £54.40 | 9/10/25 | ✓ | 143 | 6/3/26 | A&D Drain Services | £480.00 | ✓ | £80.00 | 12/3/26 | ✓ | 155 | 20/3/26 | Greenbanks | £948.00 | ✓ | £158.00 | 9/4/26 | ✓ |
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| 27 | 30/5/25 | Goosnargh & Whittingham Festival | £500.00 | ✓ | N/A | 22/5/25 | N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| C | This authority assessed the | Yes | The Council maintains a comprehensive risk management policy statement which is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | | <p>reviewed annually. The activities of the Council do not present any significant risks. The 2025/26 risk management policy and risk register were approved on 12th March 2026.</p> <p>The Council has adequate insurance cover as follows:</p> <p>Public Liability £10m Employer liability £10m Fidelity guarantee £500k (Highest balance £700k) Officials Indemnity £500k Libel £250k Property damage Replacement cost.</p> <p>It is recommended that the Council keep the level of Fidelity insurance under review.</p> |
| D | The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | Yes | <p>The annual precept for 2025/26 was based on a comprehensive budget; expenditure for 2025/26 in most areas was in line with budget. The clerk has reported progress against budget to the Council on a quarterly basis.</p> <p>Reserves at the year-end were £627,825. Excluding the Community Infrastructure Levy funds of £559,205, there were general reserves of £68,620 which represents 225% of the 2025/26 annual precept.</p> |
| E | Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | Yes | <p>All income has been received by BACS which is best practice.</p> <p>The Council submits a VAT return annually. The VAT identified in section B above had been correctly reclaimed.</p> |
| F | Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for. | Yes | <p>The Council does not have petty cash. The Clerk keeps a record of all expenses incurred on Parish Council business and reclaims the amount periodically.</p> <p>The expense claim of £58.67 reimbursed on 10/7/25 was checked against the Clerk's contract of employment. There was no VAT incurred on the expenses.</p> <p>Mileage allowance claimed at 45ppm and the home working allowance are not taxable.</p> |
| G | Salaries to employees and allowances to members were paid in accordance with this authority's | Yes | <p>The Clerk's hours 24 hours per week with effect from 1st January 2024 (minuted 11/1/24). The payment for January was checked and is in accordance with current NALC pay scales (effective from 1/4/25) and the Clerk's contract of employment.</p> |

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| | approvals, and PAYE and NI requirements were properly applied. | | PAYE is calculated using HMRC software. PAYE and NI are deducted at source and paid to HMRC along with Employers NI. Statutory employer returns have been submitted to the HMRC on-line. Workplace pension scheme payments are also deducted and paid to NEST monthly by direct debit. | | | | | | | | | | |
| H | Asset and investments registers were complete and accurate and properly maintained. | Yes | The benches, memorial and laptop purchased in year have been added to the asset register. The current asset register was approved by the Council on 12/2/26. | | | | | | | | | | |
| I | Periodic bank account reconciliations were properly carried out during the year. | Yes | The Clerk reconciles the accounts to the bank statements on a monthly basis. Balances at 31/3/26 reconcile to the accounts: <table style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">£</td> </tr> <tr> <td>Current Account</td> <td style="text-align: right;">67,178.09</td> </tr> <tr> <td>Instant Access Account</td> <td style="text-align: right;">50,698.40</td> </tr> <tr> <td>Public Sector Deposit Fund</td> <td style="text-align: right;"><u>509,948.64</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>627,825.13</u></td> </tr> </table> | | £ | Current Account | 67,178.09 | Instant Access Account | 50,698.40 | Public Sector Deposit Fund | <u>509,948.64</u> | | <u>627,825.13</u> |
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| | <u>627,825.13</u> | | | | | | | | | | | | |
| J | Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & payments or income & expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded. | Yes | Year end accounts have been prepared on a receipts and payments basis and agree to the cash book. The Clerk has maintained a comprehensive and well organised file, which along with the Councils minutes, provide a full and detailed audit trail. The Clerk has produced a statement of variances to submit with the accounts to the external auditor. | | | | | | | | | | |
| 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. | Not covered | | | | | | | | | | | |
| L | The authority published the required information on a website / web page up to date at the time of the internal | Yes | The Council's website is free to access and the 2024/25 accounts, expenditure analysis and external report are published and easily accessible. | | | | | | | | | | |

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| | audit in accordance with the relevant legislation. | | |
| M | In the year covered by this AGAR, the authority correctly provided for the 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 2021-22 AGAR evidenced by a notice on the website and / or authority approved minutes confirming the dates set). | Yes | The notice of public rights for 2024/25 is published on the Council's website. |
| N | The authority has complied with the publication requirements for 2024/25 AGAR (See AGAR page 1 guidance notes) | Yes | 2024/25 AGARs are published on the Council's website. |
| O | The authority has complied with laws, regulations & proper practices relating to digital and data compliance. | Yes | <p>The Council website has its own domain www.whittinghamparishcouncil.org.uk which is easy to navigate and free to access. The Council has published an accessibility statement for its website. The Council's Information & Technology policy is accessible on the website along with a Privacy policy.</p> <p>The Clerk uses an official email address when carrying out Council business.</p> <p>The Council has produced an accessibility statement for its website.</p> <p>The Council is registered with the Information Commissioner Office.</p> |
| P | (For local councils only) Trust Funds (including charitable) – The council met its responsibilities as a trustee. | N/A | |

Signed

SANDRA WISEMAN ACMA CGMA

Date

3/5/26