

Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2024 - 2025

Name of Authority:	Wymeswold Parish Council		
Name of Internal Auditor:	Hannah Shaw	Year ending:	31 March 2025
Date audit carried out:	15 April 2025	Date of report:	15 April 2025

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The proper practices referred to in the [Local Audit and Accountability Act 2014](#) and [Accounts and Audit Regulations 2015](#) are set out in the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

- Para 4.11 of the *Practitioners' Guide* asserts that the independence of the appointed person or firm should be reviewed every year.
- Para 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- Para 5.103 specifies that the authority should take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit.

This report is addressed to the Chair of Council or Parish Meeting for circulation to all members. It must be considered in a meeting of the full council or parish meeting.

The authority needs to have considered all matters brought to its attention by its the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate. *Practitioners Guide* 1.39



Reports from internal and external auditors 2023-2024

All councils and parish meetings

Have comments from the internal audit 2023-2024 been addressed?

Comment or recommendation from internal auditor 2023-2024	Comment from internal auditor for this report
Risk Assessment – Risks not identified	Actioned
Minutes of Minutes – More detail required	Actioned
Approval of expenditure	Actioned

Councils and parish meetings subject to a Limited Assurance Review for 2023-2024

Have comments from the external audit 2023-2024 been addressed?

Comment or recommendation from external auditor 2023-2024	Comment from internal auditor for this report
None	N/A

To the Chair of Wymeswold Parish Council

Overview and Observations

In accordance with the terms of my engagement, I undertook a review of Wymeswold Parish Council's accounts, records, policies and procedures for the financial year ending 31st March 2025, following which I completed and signed the Annual Internal Audit Report, of the Annual Governance and Accountability Return 2024/25 Form 3.

Through a virtual meeting with the Clerk, Clare Higgins and Vice-Chairman, Richard Higgins and by inspection of information publicly accessible via the Council's website and documentation sent to me by email, I was able to review aspects of the Council's systems including payroll, bank reconciliations, risk management, Council owned assets, budgetary control and the Exercise of Public Rights.

Wymeswold Parish Council has 7 seats (3 quorum) and employs one member of staff. Clare Higgins is the Clerk and Responsible Financial Officer to the Council and Registrar of Burials. There are no committees. Councillor Registers of Interest are available to view via the Council's website by link to the Charnwood Borough Council website.

The Council banks with Natwest and Unity Trust Bank and payments are made by online bank transfer or direct debit. The Clerk and 4 Councillors have access to the online banking and two Councillors authorise payments uploaded by the Clerk.

Bank reconciliations are approved and signed at Parish Council meetings, as are invoices and bank statements. All payments are published through Council meeting minutes, as are bank balances and the Council's internal controls are laid out in the Council's 'Bankline and Payments Practices'. The Council uses an excel spreadsheet to record transactions on a Receipts and Payments basis. They do not hold the General Power of Competence and all S137 payments are recorded as such. There is no petty cash system in operation.

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I have seen evidence that adequate budgetary controls are in place and an annual budget for the 2024/2025 financial year was published to the Council's website. The budget is regularly monitored throughout the year and is minuted.

VAT is reclaimed once per year and payroll is outsourced to DK Rumsby & Co. A re-declaration of compliance was submitted by the Clerk to the Pensions Regulator during 2024.

The Council have a number of comprehensive policies in place including a Council Risk Assessment, Complaints Procedure, Equality and Diversity Policy and a Financial Reserves Policy which are reviewed periodically. The Council have recently reviewed and updated their Standing Orders and Financial Regulations in accordance with recent NALC updates.

Wymeswold Parish Council has public, employer's and cyber security liability insurance cover arranged with Clear Councils which is due for renewal in July 2025 and the current year's insurance certificates are available to view on the Council's website. Following an annual review of the Council's insurance requirements in 2024, I believe the level of cover is sufficient for the Council's needs.

As of 31/03/25, Wymeswold Parish Council carried forward reserves of £44,866, of which £15,886 are earmarked in relation to the Churchyard Wall repairs. The Council's remaining General Reserves of £28,980 calculates to approximately 5.4 months running costs based on a usual years' expenditure and are within the recommended range of 3 to 12 month running costs. Moving forward, it would be prudent of Council to bear in mind inflationary pressures and the impact that could have on the Council's reserves, when setting the precept.

All agendas and minutes of Parish Council meetings are available to view on the Council's website. Minutes are published within the required 28-day period and are marked as draft until being confirmed and signed by the Chairman at the following meeting and all pages are initialled.

With regards to the Exercise of Public Rights, the Council correctly provided for the public rights period for the 2023/2024 financial year. Dates provided for the period of public rights were minuted upon approval at a Parish Council meeting.

The Council maintains various areas of land, including the Cemetery, sports field, pavilion and Washdyke, including a play area. Whilst the Sports Pavilion is owned by the PC, the other areas are leased from either the Parochial Church Council or in the case of the sports field, the Wymeswold Parochial Charities. The closed Churchyard is also the responsibility of the Parish Council. All areas are inspected on a regular basis and is recorded within Parish Council minutes. An Asset Register is updated when necessary and is available to view on the Council's website.

With regards to the Cemetery, burial records are kept, maintained and are up-to-date. Currently, plaque checks are carried out prior to interment and completion of the Green Form when possible and although this is not a legal/mandatory requirement, the Institute of Cemetery and Crematorium Management, consider this to be best practice.

In accordance with the proper practices outlined in the SAPPP (Smaller Authorities Proper Practices Panel) Practitioner's Guide 2025, paragraphs 5.117. to 5.128., Wymeswold Parish Council, should give due consideration in the next year to migrating over to a .gov.uk domain for their website, including all Council email accounts used for official Council business. Specifically, paragraphs 5.117. to 5.121. state:

AGS Assertion 10 — Digital and data compliance

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5.117. Data protection and security - Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.

5.118. Accountability and transparency - authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all authority-related communications are accessible for review if needed.

5.119. Consistency, trust and professionalism - it is best practice to use .gov.uk domains for smaller authorities' emails and websites (excluding parish meetings). This helps maintain a consistent and professional image for the authority and ensures all communications are easily identifiable as coming from the authority. This is increasingly important as cyber scams are on the rise. For support on setting up a gov.uk domain for your smaller authority you can follow the guidance on moving your parish council to a .gov.uk domain.

5.120. Having authority-owned email accounts also makes Data Subject Access and Freedom of Information Requests easier to manage.

5.121. Compliance with policies - All authorities should have an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations

During a transaction spot check, I was presented with supporting invoices of expenditure and bank statements for all transactions selected and the accounts are kept in extremely good order and I have no further matters to raise.

Upon review of the internal audit carried out for the 2023/2024 financial period, three recommendations were made as outlined in the table above and I am satisfied these have been addressed.

Summary

The report and findings are based on the information that was made available during the course of the audit. I am satisfied there are good internal control measures in place to protect the Parish Council from financial risk.

To the best of my knowledge, all accounts and bank balances appear to be in order and accurate based on the information to hand, however, this internal audit does not involve the detailed inspection of all records and transactions of the Parish Council in order to detect error or fraud.

With many thanks to, Clare Higgins, Clerk and RFO, for preparing the necessary documentation for the purpose of this internal audit.



Recommendations for this report

All councils and parish meetings

Recommendations from internal auditor 2024-2025

Area for consideration or improvement	Recommendation
Website and Council Emails	Suggest migrating to a .gov.uk domain and associated email addresses for official Council business.

Areas in the 2024-2025 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

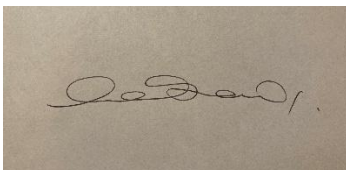
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Section 2 - Accounting Statements 2024/25

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	16488	16279
2. Annual precept	47127	48131
3. Total other receipts	16406	78370
4. Staff costs	10632	10787
5. Loan interest/capital repayments	0	1892
6. Total other payments	53110	85235
7. Balances carried forward	16279	44866
8. Total cash and investments	16279	44866
9. Total fixed assets and long-term assets	240320	241209
10. Total borrowings	0	59796

Yours sincerely,



Hannah Shaw
Internal Auditor to the Council

