

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Wissett Parish Council – 2025/2026

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2025. The following recommendations/comments have been made:

Income: £5,309.10 Expenditure: £4,982.17 Reserves: £11,415.60

2026 AGAR Completion:

Section One: [Yes - approved by council on 21/5/2026 \(Ref: 11\)](#)

Section Two: [Yes - approved by council on 21/5/2026 \(Ref: 11\)](#)

Annual Internal Audit Report 2025/2026: [Yes](#)

Certificate of Exemption: [Yes](#)

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. VAT payments are tracked and identified within the year end accounts. LGAs137 expenditure should be identified within the cashbook and the year end accounts.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Recommendation: *To identify LGAs137 expenditure in the cashbook and the year end accounts.*

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: [Yes](#)
Reviewed: [17/7/2025 \(Ref: FINANCE\)](#)
Financial Regulations in place: [Yes](#)
Reviewed: [22/5/2025 \(Ref: 2\)](#)

VAT reclaimed during the year: [Yes](#)
Registered: [No \(VAT126\)](#)

Submission Period:	Amount:
<i>01/04/2024-31/03/2025</i>	<i>£194.25</i>
<i>01/04/2025-31/03/2026</i>	<i>£237.28</i>

General Power of Competence: **No**

There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: **Yes**
Data Protection registration: **Yes** Ref: **ZB915569**

Data Protection

The General Data Protection Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Insurance was in place for the year of audit (valid 1/10/2025 – 30/9/2026). The Risk Assessment was reviewed at a full Council meeting held on 21/5/2026 (Ref: 2). There was no evidence found in the minutes that the Risk Assessment had been reviewed during the year of audit (1/4/2025 – 31/3/2026).

Statement of Internal Controls in place: **Yes – Reviewed 22/5/2025 (Ref: 2)**

Recommendation: *To undertake and minute a review of the Risk Assessment and Internal Controls during the year of audit.*

The Council have satisfactory internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: **£250,000**

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency

Compliance with **Assertion 10:**

Website link: <https://wissett-pc.gov.uk/>

Privacy Policy published: **Yes**

Link: <https://wissett-pc.gov.uk/assets/Parish-Council-Docs/Privacy-Notice-May-2018.pdf>

IT Policy in place: Not found
IT Policy published: Not found

To fully comply with the new requirements it is recommended that the Council consider adopting the model IT policy from NALC (link below). It is noted that whilst there is no requirement to publish the policy on the Council's website, it is good practice to do so.

<https://www.nalc.gov.uk/resource/nalc-publishes-new-it-policy-template-to-support-parish-and-town-councils-in-meeting-governance-standards.html>

Recommendation: *To adopt the NALC model IT Policy.*

Data Protection Policy in place: Not found
Data Protection Policy published: Not found

Recommendation: *To adopt and publish a Data Protection Policy.*

Publication Scheme published: Not found
Link: Not found

Recommendation: *To adopt and publish the Model Publication Scheme.*

Accessibility Statement in place: Yes
Accessibility Statement published: Yes
Link: <https://wissett-pc.gov.uk/accessibility-statement/>

Generic Council email addresses for officials in place: Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Notice of period for the exercise of public rights (2025)
Published – Not found

Notice of Conclusion of Audit (2025)
Published – N/A

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-2025 on their website.

	Section 1	Section 2	Certificate of Exemption
2020 - 2021	Yes	Yes	Yes
2021 - 2022	Yes	Yes	Yes
2022 - 2023	Yes	Yes	Yes
2023 - 2024	Yes	Yes	Yes
2024 - 2025	Yes	Yes	Yes

The Council have met the publication requirements.

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP
Tel: 07732 681125
Email: heather@heelis.eu
Heather Heelis Dip HE Local Policy FILCM
Lynne Lodge Dip HE Local Policy

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

- a) all items of expenditure above £100
Published – Yes – contained within the minutes
- b) annual governance statement (By 1 July)
2025 Annual Return, Section One Published – Yes
- c) end of year accounts (By 1 July)
2025 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2025 Annual Return, Section Four Published – Not found
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Not found
- g) minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have mostly met the requirements of the Transparency Code. Guidance on documents that need to be published can be found at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf

Recommendation: *To comply with the requirements of the Transparency Code in accordance with the attached guidance.*

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

Certificate of Exemption
Certificate of Exemption Published - Yes

Budgetary controls supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £4,623.08 (2025-2026)	Date: 21/11/2024
Precept: £4,623.08 (2026-2027)	Date: 22/1/2026 (Ref: 7)

Satisfactory budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.

Cash

Associated books and established system in place

There have been no cash payments made during the year of audit.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment and pensions

PAYE System in place: **Yes**

Employer's Reference: **120/YE86859**

P60s issued: **Yes**

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced (SALC). Supporting paperwork is in place and a P60 has been produced as part of the year end process.

The last date of re-declaration of compliance with the Pensions Regulator was 30/4/2024.

Contracts of Employment and subsequent salary agreements are in place for all staff employed by the Council.

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £17,451.91. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

Bank Reconciliation

Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Bank Balances at 31 March were confirmed as:

<i>Barclays Community</i>	<i>xxxx5532</i>	<i>£433.99</i>
<i>Barclays BP</i>	<i>xxxx0887</i>	<i>£10,981.61</i>

The Council had no outstanding loans at the year end.

Reserves

General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves of £11,415.60 and have no identified earmarked reserves in their year end accounts.

Year-end procedures

Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on a Receipts & Payments basis.

Sole Trustee

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The 2024-2025 Internal Audit report was considered by the Council at a meeting held on 17/7/2025 (Ref: FINANCE).

A review of the effectiveness of the Internal Audit was carried out on 17/7/2025 (Ref: FINANCE).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 21/5/2026 (Ref: 6).

External Audit

The Council formally approved the 2025 AGAR at a meeting of the full Council held on

The Council declared themselves Exempt from External audit for the 2024-2025 financial year.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 22/5/2025. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- The website would benefit from reorganising to create a more user friendly experience to find information.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for their assistance during the course of the audit work and the quality of the documentation provided for the audit.



Heather Heelis
Heelis & Lodge
30 June 2026

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www.heelisandlodge.co.uk

INVOICE

To:

Wisset Parish Council

Invoice No: HL9767

Date: 30 June 2026

Details	Quantity	Amount (£)	Total (£)
To carry out Internal Audit for the year ended 31 March 2026 (Up to £5,000 banding)	1	95.00	95.00
Total			95.00

Please make cheques payable to: H J Heelis

Bank Details: Account 92002930 Sort Code 40-47-80

NB Change to bank account details

Terms 14 Days

Thank you.

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