

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Waldringfield 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: £39,131.26 Expenditure: £41,712.61 Reserves: £20,618.58

2026 AGAR Completion:

Section One: Yes – to be approved by council

Section Two: Yes (draft figures) – to be approved by council

Annual Internal Audit Report 2025/2026: Yes

Certificate of Exemption: No

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

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

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced. The Council use the Scribe accounting software.

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: 13/5/2025 (Ref: 2153.10)

Financial Regulations in place: Yes

Reviewed: 13/5/2025 (Ref: 2153.10)

VAT reclaimed during the year: Yes

Registered: No

Submission Period:

01/04/2025-31/08/2025

01/09/2025-30/11/2025

01/12/2025-31/03/2026

Amount:

£1,187.88

£2,955.44

£372.88

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General Power of Competence: No

There was no evidence of 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: ZA099179

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 31/10/2025 – 30/10/2026). The Risk Assessment was reviewed at a full Council meeting held on 10/3/2026 (Ref: 2213.10b).

Statement of Internal Controls in place: Yes – reviewed 26/2/2026 (Ref: 2213.10b)

The Council have good 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: £100,000

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://waldringfieldparishcouncil.gov.uk/>

Privacy Policy published: Yes

Link: <https://waldringfieldparishcouncil.gov.uk/assets/parish-council-docs/policies/Data-Privacy-Notice-v2023.pdf>

IT Policy in place: Yes

IT Policy published: Yes

Link: <https://waldringfieldparishcouncil.gov.uk/assets/parish-council-docs/policies/WPC-IT-Policy-v2026.pdf>

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Data Protection Policy in place: *Yes*
Data Protection Policy published: *Yes*
Link: <https://waldringfieldparishcouncil.gov.uk/assets/parish-council-docs/policies/Data-Protection-and-Information-Management-Policy-v2023.pdf>

Accessibility Statement in place: *Yes*
Accessibility Statement published: *Yes*
Link: <https://waldringfieldparishcouncil.gov.uk/assets/parish-council-docs/policies/WPC-Website-Accessibility-Statement-v2026.pdf>

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 – Yes
<https://waldringfieldparishcouncil.gov.uk/assets/parish-council-docs/documents-online/2025-Documents-online/Notice-of-Public-Rights-Notice-only.pdf>

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

Period of Exercise of Public Rights

Publication Date: *16/5/2025* Start Date: *3/6/2025* End Date: *14/7/2025*

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	Section 3 (Audited)
2020 - 2021	<i>Yes</i>	<i>Yes</i>	<i>N/A</i>
2021 - 2022	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>
2022 - 2023	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>
2023 - 2024	<i>Yes</i>	<i>Yes</i>	<i>N/A</i>
2024 - 2025	<i>Yes</i>	<i>Yes</i>	<i>N/A</i>

The Council have met the publication requirements.

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

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- 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 – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes - <https://waldringfieldparishcouncil.gov.uk/assets/parish-council-docs/documents-online/2026-Documents/WPC-Annual-Risk-Assessment-and-Management-Review-2026-approved-10.03.26.pdf>
- g) minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have met the requirements of the Transparency Code for smaller councils with income/expenditure not exceeding £25,000.

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: £19,683.45 (2025-2026) Date: 10/12/2024 (Ref:2122 – 10.b)
Precept: £21,651.80 (2026-2027) Date: 13/1/2026 (Ref: 2199. 10b)

Good 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.

Advertising fees were last reviewed on 12/3/2024 and are due to be reviewed again on 12/5/2026.

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/XA56971
P60s issued: Yes

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

There are no eligible employees for enrolment in a pension scheme. The last date of re-declaration of compliance was 5/12/2025.

It is noted that the Council undertook a review of salaries at a meeting held on 28/4/2025 (Ref: 2151) and 13/1/2026 (Ref: 2200.17). An annual appraisal process is in place.

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/insurance value. The total value of assets are recorded at £96,624.94. 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:

Suffolk Building Society £8,808.80
Unity Trust £16,591.86*

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. It is suggested that earmarked reserves are entered into the Scribe accounting package.

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 13/5/2025 (Ref: 2152.7c).

A review of the effectiveness of the Internal Audit was carried out on 13/5/2025 (Ref: 2152.7c).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 13/5/2025 (Ref: 2152.8).

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 13/5/2025. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- 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 for an excellent set of documents provided for the audit.



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Heelis & Lodge
26 April 2026

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