

Wentworth Parish Council

Internal Audit Report April 2025

This report covers the financial year 2024/25

Reviews Undertaken

A. Accounting Records

Receipt and payment accounting using the Scribe accounting package. Balances for year ending 31st March 2024 have been carried forward correctly. Records are timely kept. Bank reconciliations are scrutinised approved at each Council meeting

B. Expenditure and VAT

At meetings all expenditure is approved by full council and a record made in the minutes. All payments are supported by invoice and VAT is correctly accounted for.

C. Significant Risks

The Council reviewed Model Standing Orders in May 2024

The Council reviewed and confirmed that the Financial Regulations updated 2024 be adopted, Internal Financial Controls and New Financial Years Assurances remain unchanged.

D. Budget

Exceptionally a clerical error was made in completing the precept request for 2025/2026. The annual figure £10250 was incorrectly entered twice as the instalment due in April & September. East Cambridgeshire District Council were notified resulting in the parish residents receiving amended bills. The budgetary process prior to this event remains sound and the annual precept was agreed by full council. The Scribe accounting package updates progress against budget.

E. Income

The Council receives rental income from 2 tenants for land at Grunty Fen. Council have reviewed rents and agreed no change required.

F. Petty Cash

No petty cash system operated.

G. Employment, salary & payroll Controls

Salary and expenses have been paid accordance with Council approvals. Red Shoes Accounting Services are used to report to HMRC PAYE in real time. Published national pay awards for Council employees are approved by full council.

H. Asset Controls

The register of assets is updated and completed correctly.

I. Bank Reconciliation

The bank account is reconciled monthly including 31 March 2025. There are no unexplained balancing entries

J. Year- end procedures

Accounts have been correctly prepared on a receipts and payment basis by Julie Peck Clerk & RFO.

K. Exemption from Limited Assurance Review

The Council correctly declared itself exempt

L, M, N. Website

During the year the Council has adopted a gov.uk website and emails for the Clerk and Councillors

All required information is published per relevant legislation

The notice of the period for the Exercise of Public Rights 2023-2024 evidenced
2023- 2024 AGAR publication requirements met.

Recommendations & going forward to next year

The NALC has provided a link to the copy of **Smaller Authorities Proper Practices Panel** (*formerly known as the Joint panel for accountability & governance*) **Practitioners Guide 2025**

<https://www.nalc.gov.uk/resource/practitioners-guide-2025.html>

- There are 9 pages of changes from 2024 Guide to 2025 Guide. Check to see which are applicable to your authority e.g. IT policy page 8 of changes (template can be found at page 46 Section 5.122)
- You will see from the Addendum to 2025 Guide that it has been confirmed that Parish Councils do not need to appoint a Data Protection Officer.
- There is a helpful simple risk template at page 66

Gillian Barnes

Internal Auditor

5 Church Farm Close, Wentworth, Ely, Cambs, CB6 3QL

6 May 2025