

Wentworth Parish Council

Internal Audit Report April 2026

This report covers the financial year 2025/2026

Reviews Undertaken

A. Accounting Records

Receipt and payment accounting using the Scribe accounting package. Balances for year ending 31st March 2025 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 & updated **Model Standing Orders** in May 2025

The Council reviewed & updated **Financial Regulations** in March 2025

The Council adopted a new IT policy in August 2025

The Council re - assessed the significant risks to achieving its objectives and a new register of risks was compiled and approved in **August 2025**.

D. Budget

The precept is set by full council following on from a satisfactory budgetary process

The Scribe accounting package provides updates and progress against budget is regularly monitored

E. Income

The Council receives rental income from 2 tenants for land at Grunty Fen. Agreed payments received and banked.

F. Petty Cash

No cash payments or expenditure

G. Employment, salary & payroll Controls

The Clerk is the sole employee of the Council. 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 the Clerk are **approved by full council**.

H. Asset Controls

The register of assets is updated and completed correctly.
Noted the addition of playpark land (£7000.00)

I. Bank Reconciliation

The bank account is reconciled monthly including 31 March 2026. 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 in 2024/2025.

Exemption does not apply 2025/2026 as total expenditure exceeds £25k (£26431).

Exceptional expenditure includes

- purchase of playpark land (formerly leased) for £7000. Funded by CIL income received from ECDC of £5059.54 and council funding £1940.06. CIL balance is now NIL.
- payment following order of double bay swing in late March £5679.82. Funded by donation £4733.18
- council tax rebilling fees £2160.00

L, M, N, O Website

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 2024-2025 evidenced
2024- 2025 AGAR publication requirements met.

Recommendations & going forward to next year

A link to the copy of **Smaller Authorities Proper Practices Panel Practitioners Guide 2026/7**

<https://www.saaa.co.uk/wp-content/uploads/2026/03/FINAL-Practitioners-guide-2026-27-combined.pdf>

Continue to review all policy documents to ensure that they remain relevant and reflect current legislation

Gillian Barnes

Internal Auditor

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4 May 2026