HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Willingale 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: £10,719.13 Expenditure: £8,998.51 Reserves: £16,827.65

2026 AGAR Completion:
Section One: Not available for audit
Section Two: Draft figures
Annual Internal Audit Report 2025/2026: Yes
Certificate of Exemption: Yes

It is noted that Section 2, Box 8 of the AGAR has not been completed. It is further noted that Section 2, Box 11, has been ticked No. As the figures in Section 2 should not include any Trust transactions, the declaration is 'Yes', confirming that there are no Trust transactions in the AGAR figures.

Recommendation: *To complete Section 2, Box 8. This should read as per the bank reconciliation, £16,827.*

Recommendation: *To tick Yes to Box 11, Section 2.*

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.

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: 25/049)
Financial Regulations in place: Yes
Reviewed: 13/5/2025 (Ref: 25/050)

VAT reclaimed during the year: Yes
Registered: No

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Heather Heelis Dip HE Local Policy FILCM
Lynne Lodge Dip HE Local Policy

Submission Period:	Amount:
01/04/2025-28/02/2026	*£586.26*

General Power of Competence: No

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

The Council reviewed the following documents during the year of audit:

10/3/2026

- *Training and Development Policy*
- *Statement of Internal Control*
- *Scheme of Delegation*
- *Health and Safety Policy*
- *Document Retention Policy*
- *Data Breach Process and Policy*
- *Anti-Harassment, Bullying and Dignity at Work Policy*
- *Co-option Policy and Procedures*
- *IT Policy*
- *Complaints Procedure*
- *Publication Scheme*
- *Risk Assessment*
- *Asset Register*

13/5/2025

- *Code of Conduct*

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: No

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.

Recommendation: *As the Council holds personal data, to consider registering with the Information Commissioners Office (ICO).*

Insurance was in place for the year of audit (valid 13/8/2025 – 12/8/2026). Insurance was reviewed at a meeting held on 8/7/2025 (Ref: 25/067). The Risk Assessment was reviewed at a full Council meeting held on 10/3/2026 (Ref: 26/027).

Statement of Internal Controls in place: Yes – Adopted 10/3/2026

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://www.willingaleparishcouncil.org.uk/

Privacy Policy published: It is noted that the privacy notice in the GDPR Policy is mainly based around the website. There is also mention of privacy and handling personal data in the main document
Link: https://www.willingaleparishcouncil.org.uk/page-7.html

Recommendation: *To adopt a specific Privacy Notice/Policy.*

IT Policy in place: Yes
IT Policy published: Yes
Link: https://www.willingaleparishcouncil.org.uk/page-7.html

Data Protection Policy in place: Yes
Data Protection Policy published: Yes
Link: https://www.willingaleparishcouncil.org.uk/page-7.html

Accessibility Statement in place: Yes
Accessibility Statement published: Yes
Link: https://www.willingaleparishcouncil.org.uk/page-15.html

Generic Council email addresses for officials in place: Yes

Notice of period for the exercise of public rights (2025)
Published – Yes
https://www.willingaleparishcouncil.org.uk/page-11.html

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

Period of Exercise of Public Rights

Publication Date: 13/6/2025 Start Date: 18/6/2025 End Date: 29/7/2025

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	Yes	Yes	N/A
2021 - 2022	Yes	Yes	N/A
2022 - 2023	Yes	Yes	N/A
2023 - 2024	Yes	Yes	N/A
2024 - 2025	Yes	Yes	N/A

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 – https://www.willingaleparishcouncil.org.uk/page-10.html
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 – Yes
e) list of councillor or member responsibilities
Published – Yes
f) the details of public land and building assets (By 1 July)
Published – N/A – the Council do not own public land or buildings
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
https://www.willingaleparishcouncil.org.uk/page-11.html

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £6,258 (2025-2026) Date: 14/1/2025 (Ref: 25/010)
Precept: £6,323 (2026-2027) Date: 13/1/2026 (Ref: 026/011)

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:
P60s issued: No evidence found

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is carried out using HMRC Basic Tools. Supporting paperwork is in place. There was no evidence that a P60 has been produced as part of the year end process.

It is noted that the Council undertook a review of salaries at a meeting held on 9/9/2025 (Ref: 25/076.d), where the National Pay Award was noted.

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 £37,814.17. 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:

Lloyds Current	*xxxx4968*	*£6,186.56*
Lloyds 32 Day		*£10,614.09*

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 £16,827.65 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

There was no evidence found that Council is 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: 025/051).

A review of the effectiveness of the Internal Audit was carried out on 10/3/2026 as part of the review of the Statement of Internal Controls (Ref: 26/026).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 10/3/2026 (Ref: 26/025).

External Audit

The Council formally approved the 2025 AGAR at a meeting of the full Council held on 13/5/5/051.c and d).

The Council declared themselves Exempt from External audit for the 2024-2025 financial year (Ref: 13/5/2025 – 25/051.e).

https://www.willingaleparishcouncil.org.uk/page-11.html

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 13/5/20025. 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 the quality of documentation provided for the audit.



Heather Heelis
Heelis & Lodge
30 April 2026

HEELIS&LODGE

Local Council Services • Internal Audit

www.heelisandlodge.co.uk

INVOICE

To:

Histon & Impington Parish Council
Recreation Ground
New Rd
Impington
CB24 9LU

Invoice No: HL9686

Date: 30 April 2026

Details	Quantity	Amount (£)	Total (£)
To carry out Internal Audit for the year ended 31 March 2026 £5,001 - £15,000 banding	1	145.00	145.00
Total			145.00

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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