

## Internal Auditor Report for Whessoe Parish Council

I carried out an internal audit for Whessoe Parish Council on 5<sup>th</sup> April 2026. This report sets out my findings.

### **Appropriate accounting records have been properly kept throughout the year.**

The Parish Council (Council) use Rialtas Business Solutions accounting software and manage their accounts on a receipts and payments basis. Monthly extracts are taken from the system and two councillors reconcile the extract against the bank account. Each quarter every individual transaction during the period is reconciled against the bank statement by a different councillor.

I checked a sample of the transactions during the year and found no issues. The year end bank reconciliation is accurate.

### **The Authority complied with its Financial Regulations.**

There has been no significant changes to the Council's financial regulations this year. Just a change to the procurement values for substantial projects.

The Council keep meticulous paper records of all their transactions.

There were no new contracts set up during the year and all existing contracts have been let in line with their regulations.

As reported by me in previous years there is segregation of duties between the responsible finance officer (RFO) and the councillors who authorise and reconcile payments. I checked a sample of the larger transactions. Delegated financial responsibilities have been adhered to, with all transactions outside the RFO's delegated financial limit being approved by either the relevant committee or the full Council.

### **Risk Assessment**

The Council last reviewed their risk register in May 2024. They have scheduled a review at their next Parish Council meeting in May. **I recommend they review the register and other key policies annually in line with good practice, as I recommended last year.**

The insurance policy provides adequate cover for both the Council and the Hall. The RFO plans to review the policy in more detail before the renewal date at the end of May.

### **Budget setting and precept**

The Council sets its budget for the following year at their November meeting. They consider a detailed plan for expenditure during the year prepared by the RFO in consultation with each committee of the Council.

The Council approved and minuted (41.24) the budget for the precept at their meeting on 24<sup>th</sup> November 2024.

### **Income and VAT**

The Council only has two income streams; the precept and Parish Hall bookings.

I inspected the Council's booking system for recording hiring the Parish Hall (Hallmaster). The system also generates invoices and receipts. It is an efficient and effective proprietary system and provides a calendar of bookings which is linked to the Council's website.

The Council claims VAT refunds, for services and goods, as an organisation not registered for VAT (VAT 126).

### **Cash Payments and petty cash**

The Council does not hold a cash float for its *business* purposes. They have a debit card which is used by the RFO for small purchases and such larger purchases as approved by the Council – such as the replacement laptop.

The Council sponsors quiz nights at the Parish Hall to raise money for their chosen charity. Proceeds from each evening are banked as soon as possible. I have seen both the manual and electronic record of the cash collection. The electronic record is checked monthly by two councillors.

**However, I do not think this is the best way of accounting for this money and I would recommend looking at alternatives. The RFO will raise this as an issue for discussion at the next meeting of the Parish Council on 21<sup>st</sup> May 2026.**

### **Salaries**

The Council employs a part time (10 hours a week) Clerk/RFO. During this audit I am referring to the employee as the RFO.

The Council uses the basic PAYE tools application provided by the HMRC to record and pay both PAYE and the staff salary.

The RFO has been in post since July 2019 and has a contract of employment. There is a staffing committee that oversees performance and reviews hours and payments.

### **Asset Register**

I have viewed the asset register which logs assets, date of purchase, purchase cost and any record of disposal.

As mentioned earlier, the Council's insurance policy provides adequate cover.

### **Accounting Statements**

I checked sample reports from the RBS accounting system to validate the entries on the statement of accounts.

### **Certificate of Exemption**

The Council correctly declared itself exempt last year and the correct forms were prepared, signed and minuted at the meeting on 21<sup>st</sup> May 2025 (10/25).

### **Website**

The Council has this year changed its website to a gov.uk domain and the RFO has a gov.uk email address. **The new email address is not on the website and the RFO should correct this as soon as possible.**

All of the Council's policies, minutes, agendas and financial records are published here, in accordance with the relevant legislation.

**Period for the exercise of public rights**

I checked that the public notice for the exercise of public rights for the 2024-25 financial year was correct and met the Accounts and Audit Regulations.

**Publication Requirements**

I can confirm that the Council met the publication requirements for last year's AGAR.


**Digital Data Compliance**

As mentioned earlier, the Council has a single generic gov.uk email address on a Council owned gov.uk domain.

The Council has adopted an IT policy, which is published on its website. It is working towards a new Data Protection Policy to take account of the recent mandatory requirements. A draft should be presented to the next Council meeting on 21<sup>st</sup> May 2026. This should include the results of the data audit.

**All councillors should undergo Data Protection training as soon as possible to ensure compliance.**

Signed

A handwritten signature in black ink, appearing to be 'Demetrius', written over a horizontal line.

Date

07/05/2026.

DEM