

INTERNAL AUDIT REPORT
FOR
WILLOUGHBY PARISH COUNCIL
FOR THE FINANCIAL YEAR
2025 - 2026

Prepared by: Bill Robinson

Issued April 2026

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Statement of Responsibility

The audit work I have undertaken was carried out based upon the Internal Audit Scope agreed with Willoughby Parish Council

This report has been prepared solely for Willoughby Parish Council's use and should not be quoted in whole or in part. No responsibility to any third party is accepted as the report has not been prepared, nor is intended, for any other purpose.

The matters raised in this report are only those which came to my attention during the course of the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The Parish Council should assess recommendations for improvements for their full impact on the Parish Council's budget, financial regulations, standing orders, risk assessments, and any other activities before they are implemented.

The responsibility for a sound system of internal control rests with the Parish Council and therefore audit work performed by the Internal Auditor should not be relied upon to identify all circumstances of fraud or irregularity should there be any, although these internal audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance. Effective implementation of Internal Audit recommendations by the Internal Auditor to the Parish Council is important for the maintenance of a reliable internal control system.



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Willoughby Parish Council Internal Audit for the Financial Year 2025 – 2026

The Internal audit was undertaken with the Clerk/RFO of Willoughby Parish Council on 27th April 2026, and online

Accurate book keeping

- Entries to the cashbook / spreadsheet were checked and found to be up to date and correct.
- Bank reconciliation – this was checked and found to be correct.
- In addition an audit trail of the following payments was carried out.

Payments

For year 1st April 2025 to 31st March 2026

Inv.	Payment	Amount	Payee	Min. ref.
2	BACS	£182.00	WALC	08/04/25 – 10.1
5	BACS	£180.00	BJ Wain	14/01/25 – 12.1
6	BACS	£164.28	WIX	08/04/25 – 10.7
7	BACS	£150.00	SLCC	13/05/25 – 17.1
12	BACS	£495.02	Zurich	13/05/25 – 17.1
14	BACS	£784.33	Greenstone	10/06/25 – 9.1
No Number	BACS	£255.00	St.Nicholas	10/06/25 – 9.1
18	BACS	£42.00	WALC	08/07/25 – 9.1
21	BACS	£764.33	Greenstone	08/07/25 – 9.1
22	BACS	£255.00	M.Cox	12/08/25 – 9.1
No Number	BACS	£118.80	Numbers Plus	12/08/25 – 9.1
23	BACS	£60.50	W.Village Hall	09/09/25 – 9.1
24	BACS	£70.00	D,Dunkley	09/09/25 – 9.1
28	BACS	£958.12	PWLB	09/09/25 – 9.1
30	BACS	£764.33	Greenstone	07/10/25 – 9.1
31	BACS	£120.00	RoSPA	07/10/25 – 9.1
32 (2 sessions)	BACS	£168.00	WALC	11/11/25 – 9.1
34	BACS	£1,620.00	B.Wain	11/11/25 – 9.1
37	BACS	£426.00	Rugby BC	09/12/25 – 9.1
43	BACS	£1,440.00	Roots Trees	13/01/26 – 9.1
45	BACS	£250.00	WIX	13/01/26 – 9.1

Inv.	Payment	Amount	Payee	Min. ref.
46	BACS	£175.00	M.Cox	12/05/26 – 9.1
47	BACS	£300.00	Parish Online	10/02/26 – 9.1
49	BACS	£308.40	Smith of Derby	10/03/26 – 9.1
50	BACS	£93.60	Safety Signs	10/03/26 – 9.1

All payments listed were matched to the individual invoice, bank statement and minute reference.

All payment audit trails were satisfactory.

BACS = All methods of electronic payment

Receipts.

It was noted that all receipts were properly accounted for

Minutes of the Parish Council meetings

All minutes were checked, and found to be satisfactory, with no unusual activity.

Parish Council Agendas

It was noted that all hard copy agendas were properly signed by the Clerk, dated and with no unusual activity listed

Budget Controls

It was noted in the minutes of the meeting on 11th November 2025 item 9.2 that draft budget for the financial year 2026-27 was circulated for discussion.

It was noted in the minutes of the meeting on 14th April 2026 item 9.2 that a Cllr. has carried out quarterly financial checks on Willoughby Parish Council accounts prior to meeting and has found that all is satisfactory – good practice to have an independent check on the accounts.

It was noted in the minutes of the meeting on 14th January 2025 item 11.4 that the final budget for the financial year 2025-26 was reviewed and approved – good practice to formally record approval.

It was noted in the minutes of the meeting on 14th January 2025 item 11.5 that the precept demand for the financial year 2025-26 was approved – good practice to formally record approval.

It was noted in the minutes of the meeting on 7th October 2025 item 14 that Cllrs were asked to consider any expenditure requirements in their areas of responsibility for the financial year 2026-27.

It was noted in the minutes of the meeting on 11th November 2025 items 9.2 and 9.3 that the Parish Council determined that there would be no increase in the precept level for 2026-27.

It was noted in the minutes of the meeting of 13th January 2026 items 9.3 and 9.4 that the budget and precept for 2026-27 was approved.

Bank Mandate

It was noted in the minutes of the meeting on 13th May 2025 item 17.3 that all Cllrs were signatories on the bank mandate.

Income Control

It was noted that all receipts are banked promptly, and satisfactorily checked against the bank statements.

Payroll

It was noted that responsibility for the payment of taxes, NICS, and pensions is being undertaken by the Parish Council.

It was noted that the Parish Council fulfils its pension obligations

Receipts and payments spreadsheet

The receipts and payments spreadsheet was checked and found to be accurate to the figures shown

Year end Accounts

The year end accounts were checked and found to be arithmetically correct.

AGAR 2024-2025

It was noted that the Annual Governance Statements and Annual Accounting Statements, and Exercise of Public Rights for the 2024-25 financial year were formally approved and noted in the minutes of the meeting on 14.05/25 items 10.2 ; 10.5 and 10.6

AGAR 2025-26

It was noted in the minutes of the meeting on 11th November 2025 item 9.3 that the Annual Governance Statement was approved and signed

It was noted in the minutes of the meeting on 11th November 2025 item 9.4 that the Annual Accounting Statement was approved and signed

It was noted in the minutes of the meeting on 11th November 2025 item 9.5 that the dates for the Exercise of Public Rights of Inspection were approved and signed

It was noted in the minutes of the meeting on 11th November 2025 item 9.6 that the Certificate of Lawful Exemption was approved and signed

GPC/Sec.137 payments

It was noted that Willoughby Parish Council now meets the criteria for GPC and took this power for itself, therefore there were no Sec.137 payments.

All Sec.137 payments prior to meeting the criteria for GPC were listed separately in the minutes

Petty cash

It was noted that Willoughby Parish Council does not hold petty cash and a letter to Moore to that effect will be sent to the Clerk/RFO.

It was also noted that a multi-pay card from Unity Trust Bank is held which acts like a direct debit card, but no balance is held on the card.

Policies

It was noted in the minute of the meeting on 13th May 2025 item 12 that all Policies were reviewed in line with the Policy Review Schedule.

It was noted in the minute of the meeting on 10th June 2025 items 10.1 to 13 that the Equality and Diversity Policy was approved.

It was noted in the minute of the meeting on 19th December 2025 item 12.1 to 13 that in order to meet the 10th Assertion on the AGAR the Council approved an IT Policy.

It was noted in the minute of the meeting on 13th May 2025 item 8 that the Scheme of Delegation was approved.

It was noted in the minute of the meeting on 13th May 2025 item 13.1 that a Complaints procedure was approved.

It was noted in the minute of the meeting on 11th November 2025 item 12.1 that a Car Park Policy was approved, and will be reviewed in three months time.

Good practice to review policies on a regular basis.

Cllr.Responsibilities

It was noted in the minutes of the 13th January 2026 item 11.1 that all Cllr. responsibilities were noted .

Internal audit

It was noted in minute of the meeting on 13th May 2025 item 17.4 that the Internal Audit report for the year ending 31st March 2025 was received and reviewed by Willoughby Parish Council with no actions necessary, it is good practice to formally look at all internal audit reports.

It was noted in the minutes of the meeting on 13th January 2026 that an internal auditor for the year 2025-26 was appointed – good practice to formally appoint the internal auditor.

External Audit

Willoughby Parish Council finances are at the level whereby they are exempt from the external audit

PWLB Loan

It was noted that payments for this loan were properly recorded on the AGAR.

Standing Orders

It was noted in the minute of the meeting on 13th May 2025 item 9 that Willoughby Parish Council's Standing Orders were formally adopted - good practice from the Parish Council in reviewing regularly

Code of Conduct

It was noted in the minutes of the meeting on 18/4/23 item 11.3 that Willoughby Parish Council's Code of Conduct was formally adopted - good practice from the Parish Council in reviewing regularly

Insurance

It was noted that Zurich has been chosen as the Parish Council insurer.

Risk Register

This document was seen online and it covers the risks facing Willoughby Parish Council.

It was noted that an individual Cllr reviews the playground with a checklist that is brought to the Council on a quarterly basis.

Asset Register

It was noted in the minutes of the meeting on 13th May 2025 item 11 that the asset register was held on the financial spreadsheet and the figures agreed with the amount shown on the AGAR box 9 - the council is to be congratulated on the clarity of its register.

VAT

It was noted in the minutes of the meeting on 8th April 2025 that the VAT claim for Willoughby Parish Council was properly made.

Parish Council Meeting Dates

It was noted in the minutes of the meeting on 4th February 2025 item 13.1 that dates for the Council meetings in the year 2025-26 were set out including the Annual Parish Council meeting and the Annual Parish Meeting – it is good to let parishioners know early when meetings will occur

It was noted in the minutes of the meeting on 10th February 2026 item 13.1 that dates for the Council meetings in the year 2026-27 were set out including the Annual Parish Council meeting and the Annual Parish Meeting – it is good to let parishioners know early when meetings will occur

Quotes

It was noted in minutes of the meeting on 4th February 2025 item 13.1 that mowing quotes for the year 2025-26 were received and a contractor chosen.

It was noted in minutes of the meeting on 7th October 2025 item 9.2 that mowing quotes for the year 2026-27 were received and a contractor chosen.

Play Area

It was noted in the minute of the meeting on 7th October 2025 items 10.1 and 10.2 that the RoSPA report on the play area was circulated and the necessary repairs to be carried out as required

Website

It was noted that Willoughby Parish Council has a new website.

It was noted that all Parish Council policies were reviewed online and found to be satisfactory
The Parish Council is to be congratulated on the clarity and content of its website and the ease of usage.

Conclusion

Whilst undertaking the Internal Audit, it is apparent that the Clerk/RFO is carrying out her responsibilities in a manner consistent with the standards required by Local Government Finance Regulations.

Where I have commented on future actions, these are only for Willoughby Parish Council to consider, and implement only if the Council feels that they will improve the Council's procedures.

It will be noted that in the Internal Audit Report 2025/26 of the AGAR Return 2025/26 Part 3 the internal auditor marked item F and K as Not Covered. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Willoughby Parish Council it means that there is no petty cash, neither is item K applicable to Willoughby Parish Council. A letter to Moore to that effect has been added by the internal auditor.

This concludes the Internal Audit.

Signed..... Dated 28th April 2026

W.J.Robinson