## Internal Audit 2025/2026

## Worlaby Parish Council

### General Overview

Overall, the Council has strengthened its governance and accountability during the year. The matters I raised last year have been actioned.

### Findings & Recommendations

Based on my audit this year, I would recommend the Council looks at the following areas:

- On the website the uploaded "AGAR Page 4 Internal Audit Report 2024/25" is not the one that I completed last year, this needs addressing
- The Council website does not meet the requirement to meet Assertion 10 of the AGAR, the statement on the website says *"we cannot guarantee that it meets the WCAG 2.1 Level AA requirements*", which is the lower level. Council should look to get this standard.

  **Website accessibility** — the council website must meet WCAG 2.2 AA standards (a legal requirement for public sector bodies under the Public Sector Bodies Accessibility Regulations 2018)

Andy Hopkins

PSLCC PIALC

Internal Auditor

May 2026

**Worlaby Parish Council**

**Annual Governance and Accountability Internal Audit Report 2024/25**

| Item | Check | Notes/Findings |
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| Minutes and Agendas | That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully. | Council meetings have been called correctly.<br><br>Minutes and agendas have been uploaded to the website (apart from Agenda 1/4/25)<br><br>Minutes are signed off at the next meeting. |
| Purchase Invoices | Kept and VAT invoices where appropriate and marked with cheque numbers for reference. | Invoices are prepared each month for the Council to approve. |
| VAT | Where applicable correctly recorded and reclaimed for previous year. | VAT was reclaimed this year.<br><br>VAT has been recorded separately on the finance spreadsheet sent. |
| Sales Invoices | Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc. | NA |
| Credit Control/Debts | That any sales invoices are credit controlled and payments chased. | NA |
| Receipts and Payments | That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and | A payment schedule is produced for each meeting and signed off.<br><br>The Clerk has made purchases using her own bank, I would recommend setting up a debit card for Council purchases. |

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| | supported by paperwork trail. | |
| Staffing/Personnel | That staff have appropriate contracts and procedures are in place for personnel management. | There is Personnel Committee, and the Clerk has a contract.<br><br>The Clerk's receives an appraisal |
| Payroll | That appropriate payroll system is in place and supporting information for pay rates/salary levels etc. | A payroll system has been put in place for payroll, HMRC and pension payments. |
| Governance | That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually. | The Council correctly declared an exemption for 2024/25 as under 25k.<br><br>Standing Orders & Financial Regulations, along with other policies were reviewed.<br><br>The AGAR and other associated year end information havet been uploaded to the website for 2024/25.<br><br>The Notice Exercise of Public Rights is on the website.<br><br>The Conclusion of Audit is on the website.<br><br>The Internal Audit report is on the website.<br>(Please see report above for with a publication issue)<br><br>Declarations of Interests are made at meetings. |
| Assertion 10 | | The Council has a ".gov.uk" website. Council emails are now ".gov.uk".<br><br>Website accessibility standard does not meet the legal requirement |

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| | | The Council has a Data Protection and Document Retention policy.<br><br>The Council has adopted an IT Policy |
| Cash handling | That all cash handled is subject to audit/security trail and this is adhered to. | No petty cash. |
| Budgets and Monitoring | That a budget is in place and adhered to, with monitoring. | The budget and precept were agreed at in December 20925.<br><br>The budget is on the website. |
| Accounting/Finance | That at least quarterly account reconciliations are in place and presented to Council. | Bank reconciliations regularly go to Council. |
| Accountability | That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability. | Councillors authorise payments and there is an Internal Control Document. |
| Audit | That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions. | The Internal Audit was reviewed by Council and recommendations were put in place.. |
| Precept and grants | That precept level is officially set and communicated to local authority and correctly received. | The precept was agreed by Council in December and sent to NLC. |

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| Section 137 | That it is separately recorded, and cap adhered to. | S137 spend has been recorded. |