

WALBERSWICK PARISH COUNCIL

Review of Internal Controls Checklist 2025/26

Adopted on 12 January 2026

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is achieved through internal control and internal audit. This is documented as “a relevant authority must ensure that it has a sound system of internal control which:

- a) facilitates the effective exercise of its functions and achievement of its aims and objectives;
- b) ensures that the financial and operational management of the authority is effective; and
- c) includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.”

The Council has determined that there should be an annual review of the internal controls and that this is carried out by an independent person who is neither the Responsible Financial Officer nor a Councillor who has bank account responsibilities. This will create a written document for submission to the Council for approval by the end of the year. These internal checks are in addition to the work carried out by the Council’s internal and external auditors following the end of the financial year.

Control Test	Comments & Documents Checked
(1) There is an up to date asset register.	WPC Asset Register dated 2024/25 dated 31st March 2025 viewed. Reviewed by Council on 12th May 2025 minuted 011/25-26.3
(2) There have been reviews of risk and the adequacy of insurance cover.	Current insurance cover note by Ansvar for 1st Oct 2025 to 30th Sep 2026. Reviewed by Council on 8th Sep 2025 minuted 070/25-26.5
(3) Standing Orders and Financial Regulations have been adopted during the year.	Financial Regulations document viewed was adopted October 2024 in meeting 14th Oct 2024 minuted 086/24-25 agreed. WPC Reviewed and agreed in meeting 11th June 2025 minuted 035/25-26. Standing Orders document was adopted March 2025 and reviewed by WPC on 11th June 2025 minuted 036/25-26
(4) There has been a review and approval of a risk assessment.	Risk Assessment from 1st April 2025 to 31st March 2026 was on the agenda and reviewed by WPC on 12th May 2025, however clerical error led to it not being minuted. Corrective action was to reconsider at meeting on 9th February 2026 – minutes still to be published and approved.

<p>(5) An annual review of the budget for the following financial year has taken place.</p>	<p>Draft budget prepared and presented to Council on 10th November 2025 reviewed and approved 104/25-26.4.</p> <p>Precept confirmed ahead of Final Budget approval in meeting on 8th Dec 2025 resolved to make no further changes 121/25-26.1</p> <p>Final Budget 2026/27 viewed.</p>
<p>(6) A bank reconciliation has taken place on a minimum quarterly basis.</p>	<p>Bank Reconciliations prepared by RFO and reviewed by a Councillor were viewed for following periods with review and approval in listed meeting/minutes:</p> <p>1st April – 30th June 2025 (14th July 2025, 055/25-26.2)</p> <p>1st April – 31st August 2025 (8th Sep 2025, 070/25-26.4)</p> <p>1st April – 31st October 2025 (10th Nov 2025, 104/25-26.2)</p> <p>1st April – 31st December 2025 (12th Jan 2025, 138/24-25.2)</p>
<p>(7) Payments are supported by invoices, approval and inclusion in the minutes.</p>	<p>Authorisation of Payments sheets seen covering payments numbered 1 to 62a in 2025/26 with corresponding invoices (or equivalent evidence of purchase) for each payment. Same Authorisation of Payments sheet were approved at below listed meeting and minuted. Evidence of corresponding Transactions page/s on Treasurers Account for WPC bank account.</p> <p>14th Apr 2025 – 192/24-25.1 - Nos 1-7</p> <p>12th May 2025 – 011/25-26.1 Nos 8-13</p> <p>11th June 2025 – 033/25-26.11 Nos 14-21</p> <p>14th July 2025 – 055/24-25.3 Nos 22-29</p> <p>Minuted number 055/24-25.3 has the wrong year digits at the end</p> <p>8th Sep 2025 – 070/25-26.3 nos 30 – 44</p> <p>13th Oct 2025 – 087/25-26.3 Nos 45-51</p> <p>10th Nov 2025 – 104/25-26.3 Nos 52 – 57</p> <p>8th Dec 2025 – 121/25-26.2 Nos 58 – 62</p> <p>No 62a (negative payment – SALC)</p> <p>63-66 is not on the Payments budget to 31st December 2025 - 12th January 2026 – On the agenda and awaiting approved minutes – Nos 63-66</p>
<p>(8) Receipts have supporting documentation, are reviewed and included in the minutes.</p>	<p>Remittance Slip/Advice, statement or, where none available, a print out from Treasurers Account of WPC bank account showing the relevant receipt amount under ‘Money In’ viewed. Receipts have been reviewed, accepted and minuted in following meetings:</p>

	Receipts & Budget 31 st December 2025 showing Receipt 1-12 accepted by council on 12 th Jan 2026, 136/25-26.1
(9) The precept requested has been received.	Email dated 18 th Dec 2024 confirming receipt of precept of £20,000 viewed. Precept request dated 18 th December 2024 requesting same amount. Bank Statement 1 st April - 30 th April 2025 confirming £10,000 received. Bank statements dated 1 st – 30 th Sep 2025 confirming £10,000 received. Precept request for 2025/26 dated 10 th December 2024 requesting £20,000.
(10) There is a contract of employment for staff.	Contracts of Employment for the two members staff currently employed by WPC were viewed by same auditor on 28 February 2022. No recruitment has taken place in since and no change of contracts. No requirement to view these for this audit.
(11) VAT has been correctly accounted for during the year and a claim has been made for the return of VAT paid in the previous year.	Claim Refund form viewed for period 1 April 2024 to 31 March 2025. Automatic confirmation email viewed showing submitted 01 April 2025. VAT Refund Claim 2024/25 –1 st April 2025 document viewed showing 16 items and associated VAT paid total amount of which corresponds to total VAT paid in Payments & Budgets 2024/25 document and also to 'Money In' shown in print out of Treasurers Account of WPC bank account dated 1 st – 30 th April 2025 from HMRC VTR XEV.
(12) S137 payments have been accounted for and included in the minutes.	No S137 payments made.
(13) The budget has been monitored on a minimum quarterly basis.	Payments & Budget 2024/25 reviewed at WPC meetings and approved as follows: 12 th May 2025 011/25-26.1 14 th July 2025 055/25-26.1 10 th Nov 2025 104/25-26.1 12 th Jan 2026 136/25-26.1
(14) Approved minutes have been signed and retained.	Hard copies not provided for this audit. Hard copies viewed in folder at handover of Audit folder. All approved minutes signed and uploaded to website.
(15) The Code of Conduct has been adopted and a Declaration of Acceptance of Office form has been completed by both the Chair and Vice Chair and any other Council Members appointed during the year.	Code of conduct May 2022 re-adopted unmodified in meeting on 12 th May 2025 (018/25-26.8). No new councillors in this period. Chair 001/25-26 Vice 002/25-26
(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.	Viewed policy schedule with 5 policies/procedures adopted or readopted in 2024 which have been reviewed for GDPR impact as dated.

	<p>Privacy Policy – Residents and General Public April 2024</p> <p>Privacy Policy – Councillors and Staff April 2024</p> <p>Publication Scheme – April 2024</p> <p>Holiday Leave and Absence Policy – April 2024</p> <p>Use of Village Green – April 2024</p>
(17) The Council's declaration of compliance under The Pensions Act 2008 is on course to be completed every three years.	Email confirmation of re-declaration on 30th June 2025 from Pension Regulator viewed.
(18) The Council has reviewed the effectiveness of the internal audit, including coverage and independence of the work carried out, access to the RFO and the timely follow up of the implementation of recommendations and addressing of comments made.	<p>Review & Approval of internal Audit Report Response Action Plan (2024/25) - Council agreed on 11th June 2025 that the auditor was adequate 033/25-26.3</p> <p>10th March 2024 Council reviewed and approved internal audit recommendations 172/24-25.5.</p>
(19) An Annual Governance and Accountability Return for the previous year has been completed, approved and submitted to the external auditor by the end of June, or submitted later in accordance with approval received for a month's extension.	AGAR Statement 2024/25 section 1 and 2 viewed. Email submission on 16 June 2025 viewed. AGAR statements were reviewed and approved by council at meeting on 11th June 2025 033/25-26.6 & 033/25-26.7
(20) A review of the bank mandate has been carried out with attention given to enough signatories provided by current councillors and the removal of any who are no longer in post.	A review of bank mandate by Council on 13th Oct 2025. No changes required. 087/25-26.2.
(21) Monthly payments made by PayPal during the year have been subject to Council resolution and all other one-off payments made by PayPal have been requested in advance in writing.	Approval of use of Bank Direct Debit was approved for PayPal payment by Council on 12th May 2024 011/25-26.5
(22) Staff have had their payroll uplifted and backdated following the Council's approval and in accordance with the annual Local Government Services Pay Agreement.	Council agreed to apply the new rates for both Clerk and RFO on 8th September 2025 – 070/25-26.6
(23) A review of the individuals with the ability to update the Council's web site has taken place to ensure that rights have been granted and restricted to web site administrators and current councillors and staff with web site maintenance responsibilities.	On 12th January 2026 The WPC agreed that the website editorial access rights had been restricted to the villages two web site administrators, the chairman, the parish clerk and RFO – 136/25-26.4
(24) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	9th February 2026 – minutes still to be published and approved.
(25) These areas have therefore been identified as still requiring action before the end of the year.	No changes required.

Date of Review

26 February 2026

Reviewed by

Emilie Dadswell & Rebecca Whiting

Signature

RFO

Signature

Parish Clerk

Signature
