IASYORKSHIRE LTD

Annual Internal Audit Report for: **Wrose Parish Council**

Audit Period Ending: **31ST March 2026**

I confirm that we have conducted an Interim Internal Audit using the tests detailed below in accordance with the suggested approach contained in 'Practitioners Guide' 2025' edition of Governance and Accountability in Local Councils in England and Wales.

We have assessed the Financial Management, Compliance and Governance objectives of this Council of which the findings are summarised in the table below.

Financial Management.

Check	Tests	Findings/Comments
Financial Management	Cashbook Maintained/Appropriate records kept throughout year.	Yes – Cash book prepared using Excel sheets showing payments, receipts, VAT, Budget & spend and monthly Bank reconciliations.
	Accounting statements prepared on correct basis and supported by adequate audit trail.	Yes – Accounting statements clear and prepared based on Payments & Receipts supported by adequate audit trail.
Internal Control Objectives	System is adequate & auditable. Enables production of Accounting Statement (AGAR*) and Bank Reconciliations.	Yes - system is adequate and auditable – use of cashbook, budget monitor, and monthly bank reconciliations. All noted and approved in Minutes. Enables production of AGAR.
	Expected income, received, recorded, and banked promptly.	Yes – Recorded in cash book, noted in Minutes, banked promptly supported by monthly Bank Reconciliations also noted in Minutes.
	Invoices for payment recorded based on correct prices and in the name of the Council. Debtors and creditors properly recorded.	Yes – Recorded in cash book, approved in Minutes, and supported by monthly Bank Reconciliations also noted in Minutes.
Bank Reconciliation	Opening balance for 1st April matches closing balance previous year.	**BANK BALANCES** **31.3.25** Current £3,126.56 Savings £61,509.04 £64,635.60
	Cashbook / Bank Reconciliation confirmed. @ 31st March.	**BANK BALANCES** **31.3.26** UTB current account (3708) £1,264.23 UTB savings account (2692) £92,295.61 **£93,559.84** **CASH BOOK** **31.3.26** Opening £64635.60 Rec £65452.70 Payments -£36,528.46 **93559.84**

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	Bank reconciliation conducted regularly on receipt of statement.	Clerk confirmed - bank reconciliations conducted every month these are shared and reviewed by councillors as part of the finance section of the monthly meeting, with minutes recorded. e.g. 'It was RESOLVED' to approve Bank Reconciliation.
	FSCS cover has been considered (if appl)	Monies held are within scope of cover
Precept	Precept matches Council Tax Authorities notification (remittance)	10.4.25 £37,723.00 Precept BMDC Remittance and bank statement checked.
Cash/ Petty Cash	Recorded, supported by receipts & VAT Claimed if applicable.	N/A – Clerk confirmed - do not use any petty cash
	Reconciliation conducted regularly.	N/A
Payroll	PAYE/NI properly operated as an employer by using HMRC Basic Tools	BMDC Payroll Services – payroll prepared and sent to RFO with PAYE / Net payments which are then added to payment list to be approved.
VAT	VAT due has been claimed and received during the year.	VAT Claim June £1,003.17 Jan £268.41 **£1,271.58**
	VAT calculation is evidenced and document produced.	VAT recorded in Cash Book, date claimed recorded in cash book and VAT schedule produced (evidenced).

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Compliance and Governance.

Check	Tests	Findings/Comments
Previous Internal Audit Report	Minutes record that the Council considered previous Internal Audit Report & matters were discussed.	Yes – June 25 Minutes
Minute Book	Approval of Internal Auditor appointment.	Minutes - 13th November 2025
	Pages numbered	Yes
	Minutes signed and dated.	Yes – confirmed by Clerk.
	Minutes show invoice payment list (which includes Staff salary) and authorised via minute signature.	Yes
	Minutes published to website	Yes
	Bank balances recorded in the minutes reconcile to bank statement.	Yes – stated in minutes
Budget process	Council or Committee held meeting to formulate budget (Statutory Requirement)	Yes – Minutes show Budget situation noted.
	Precept amount agreed is identified in minutes	Precept amount noted – May minutes (9.4)
	Progress against the budget regularly monitored.	Noted in Minutes as Budget situation to date.
Standing Orders	The Council has formally adopted current Standing Orders	Yes – evidenced.
Financial Regulations	The Council has formally adopted current Financial Regulations.	Yes – evidenced.
Financial Risk Management Assessment /Policy	Minutes show annual review has taken place, and document is evident and adopted.	Identified as Risk Register
Emails	Provision of a.gov.uk (or named.org.uk) email address for Clerk & Cllrs All smaller authorities to comply with Assertion 10 concerning digital and data compliance.	Yes – Clerk email evidenced. Clerk also confirmed Cllrs have email addresses.
IT Policy	The Council has adopted an IT policy.	Yes - evidenced.
GDPR	The Council has a specific policy or made provision within another document.	Yes - evidenced.
Website	Complies with Assertion 10.	Have Accessibility Statement.
Asset Register/ Inventory Account	Register/Account produced for current year.	Yes – evidenced

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Insurance	Fidelity Guarantee shows sufficient cover.	No – Clerk was advised FG cover stands @ £25K Total bank balances at year end stands @ £93.5k Clerk confirmed - Given internal controls...such as money can only leave current account with 3 people involved....one to set up payment and 2 to authorise it, risk of fraudulent loss of money is low.
	Asset values for Insurance purposes align with Asset Register.	Asset values not recognised in Insurance Schedule – Clerk confirmed not all Assets are included in the ALL-RISK insurance cover. Cllrs decided it was not cost-effective paying insurance cover for all items, i.e. low value items.
Trust Funds	Is the Council a trustee – does the council have a policy for its role as a trustee?	N/A
AGAR – Form 3 Limited Assurance review	During the 2025/26 AGAR period were public rights in relation to 2024/25 AGAR evidenced by a notice on the Website confirming dates set with associate notes.	Yes – evidenced. It was noticed that the signatures had not been redacted prior to posting on Website.
	Forms 1&2 completed and posted to Website for the previous year.	Yes – evidenced.
	The Council has published its Notice of Conclusion and External Auditor report on the website for the previous year.	Yes – evidenced.