

## Internal Audit Report 2024/2025

### Wootton Parish Council

Based on my findings highlighted in the report attached I would recommend the Council looks at the following areas:

- Put Councillor's Register of Interest Forms (or link to NLC) on the website, as reported last year
- Wootton Parish Councillors are not correct on the North Lincolnshire Council page for Wootton PC
- I am concerned about the legality of the co-option of Cllrs Esanu and Love at the meeting 17/9/2024.  
This was following the resignation of Cllrs Simonds and Campbell, announced at the same meeting. I cannot see any evidence of a Casual Notice Vacancy as required by Local Government Act 1972 and Local Election Rules, it looks as if Council went straight into co-option.  
Also, a Declaration of Acceptance of Office needs to be signed or the position becomes automatically vacant after 2 months, and I cannot see a minute to say this happened.
- Ensure the Exercise of Public Rights, and all the year end documentation, is published correctly, this is a requirement of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015.  
The assertion made by the Council in Box 4 of the Annual Governance statement should be NO.
- Have the budget on the website for transparency, as advised last year
- Make sure that minutes are clear on what Council are agreeing
- Work toward getting a ".gov.uk" email address as this will be an audit requirement next year

*Andy Hopkins*

PSLCC PIALC

Internal Auditor

June 2025

## Wootton Parish Council

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

Item	Check	Notes/Findings
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.	<p>Council meetings have been called in the correct time, and minutes are signed off at the following Council meeting.</p> <p>Minutes and agendas have are uploaded to the website. The Agenda for the Annual Parish Council 21.5.24 is missing.</p> <p>The first agenda item at the Annual Council Meeting MUST be the appointment of the Chair.</p> <p>Minute 2502/9e "Tender document to go out with a term for 3 years" Council will know what this means but the public wont. Make sure that minutes are clear what has been agreed.</p>
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Invoices are prepared each meeting for the Council to approve.
VAT	Where applicable correctly recorded and reclaimed for previous year.	<p>A VAT claim was submitted in March March 2025 for £1508.28.</p> <p>VAT is not shown separately on the finance spreadsheet.</p>
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 supported by paperwork trail.	A payment schedule is produced for each meeting and signed off.
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	The Clerk had a written statement of particulars and salary was reviewed.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	Phoenix payroll system has been put in place for payroll and pension payments.  Payment Schedule and includes expenses and HMRC PAYE 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 2023/24 as under 25k, that has been published. According to minutes the AGAR documents were completed.  The Annual Governance Statement has NOT been uploaded to the website.  The Annual Accounting Statement has NOT been published on the website.  The Exercise of Public Rights is NOT published on the website.  The Internal Audit Report is NOT on the website.
Transparency		Councillor's Register of Interest Forms (or link to NLC) on the website.  Have the budget on website.
Cash handling	That all cash handled is subject to audit/security	No petty cash.

	trail and this is adhered to.	
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	<p>The budget and precept were agreed at the Jan 25 meeting.</p> <p>The budget is not on the website.</p> <p>The budget is now monitored regularly.</p>
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	<p>A banking reconciliation is taken to Council regularly.</p> <p>Payments are approved by Council.</p> <p>Internet banking has recently been put in place and has helped the financial reporting.</p>
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	I cannot see 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.	<p>The Internal Audit has NOT been uploaded to the website.</p> <p>The Internal Audit was discussed in June but some matters have not been addressed.</p>
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in Jan 24 and sent to NLC.

Section 137	That it is separately recorded, and cap adhered to.	I cannot see this recorded separately.
Other notes	.gov.uk email	<p>Councils need to get an approved .gov.uk email account. This will be an audit requirement next year.</p> <p>The importance of using .gov.uk domains for websites and emails</p> <p>1 All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.</p> <p>2 To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.</p> <p>3 When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.</p> <p>1 Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:</p> <p>2 Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.</p> <p>3 Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.</p> <p>4 Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.</p>

		<p>5       Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.</p> <p>6       Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.</p> <p>7       You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.</p>
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