Internal Audit Report 2025/2026

Wootton Parish Council

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

- Wootton Parish Council's website address and contact email on NLC website is incorrect and needs updating.

- The Council's website is not compliant and so the Council does not meet Assertion 10 on this years AGAR:
  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)

- The Annual Parish Meeting on 20 May 2025 has not been called correctly. This should be called by the Chair, and with 7 clear days' notice.

- The first agenda item on the Annual Council Meeting on 20 May 2025 should be the election of the Chair.

- The published minutes for the following meetings are incorrect – 15 April 2025, 20 May 2025, 15 July 2025, 19 August 2025, 11 September 2025, 15 October 2025 and 12 November 2025. The minutes of the 16 December 2025 is on the link for all of them

- The published agenda for the Extra Ordinary Meeting 12 January 26 and the meeting 17 February 2026 are incorrect (17 March 26 is uploaded).

- The Asset Register needs reviewing.

- There is no Data Protection Policy published on the website.

Andy Hopkins PSLCC PIALC

Internal Auditor

June 2026

Wootton Parish Council

Annual Governance and Accountability Internal Audit Report 2025/26

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.	A meeting has not been called correctly, see above. Published agendas are not correct, see above. Published minutes are not correct, see above. Minutes are signed off at the following Council meeting. The first agenda item at the Annual Council Meeting MUST be the appointment of the Chair.
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.	A VAT claim was submitted. VAT is not shown separately on the finance spreadsheet.
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 2024/25 as under 25k, that has been published. The Annual Governance Statement has has been uploaded to the website. The Annual Accounting Statement has has been published on the website. The Exercise of Public Rights has been published on the website. The Internal Audit Report is on the website.
Transparency		Councillor’s Resister of Interest Forms (or link to NLC) on the website. The budget is on the website. Published minutes are not correct, see above.

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 the Dec 25 meeting. The budget is on the website. The budget is monitored regularly.
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	A banking reconciliation is taken to Council regularly. Payments are approved by Council. Internet banking is in place and has helped the financial reporting.
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.	The Internal Audit has has been uploaded to the website. The Internal Audit was on the Agenda for August 25, but as the minutes are the wrong ones, I cannot see if it was discussed and what was agreed.
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in Dec 25 and sent to NLC.

Section 137	That it is separately recorded, and cap adhered to.	This recorded separately.
Assertion 10	.gov.uk email	The Councils has ".gov.uk" website and email account. However, the website is not compliant. There is a published document retention policy. There is an Internet Policy. There is no Data Protection Policy published.