

Internal Audit Report.

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

Council:	Wigtoft Parish Council
Internal Auditor:	Carl Thomas
Year Ending:	31/03/2026
Date of Report	28 th April 2026

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

I have completed a thorough audit of Wigtoft Parish Council primarily limited to systems and procedures and financial balancing. I have not undertaken an in-depth audit of the accounts but would be happy to do so if required.

From what I have seen I do not consider that such an audit is necessary.

PREVIOUS AUDIT

Following the published audit report for the period 2024/25 there was no recommendations.

TRANSPARENCY

All requirements are met.

ACCOUNTING

The Council uses the Scribe computerised system. This is well managed and up to date.

VAT claims have been made and are up to date.

No cash is handled.

Accounts are reported to the Council with bank reconciliations at least monthly.

GOVERNANCE AND DUE PROCESS

Agenda's correct and available.

Minutes correct and available.

There are a comprehensive set of Policies available which have been reviewed through the year. Some further policies have since been approved and will be uploaded onto the website shortly.

List of Members Interests are available and held by the Clerk and available via the Boston Borough Council website.

Acceptance of Office Declarations are held by the Clerk.

Scheme of Delegation available under limited circumstances.

Fixed assets have been reviewed.

RISK MANAGEMENT

No unusual activity identified within the minutes.

Insurance has been reviewed and appropriate.

Bank balances are reported to meetings.

Section 137 payments have been made, reported correctly and within limits.

Bank mandate reviewed regularly.

Internal Control is reviewed annually against JPAG and documented.

The Clerk operates a cloud based backup system for files which is appropriate.

BUDGET

Appropriate budget process completed in setting the precept.

Reserves adequate and reviewed appropriately.

PAYROLL

This is managed externally. No areas of concern.

ASSET CONTROL

Asset register has been reviewed.

BANK RECONCILIATIONS

Within the accounting records there appears to be appropriate bank reconciliation reported at least monthly to Council.

YEAR END PROCEDURES

No areas of concern.

Annual return correctly signed and submitted in previous year.

Notice of Public Rights correctly published.

SUMMARY

The Council is well governed and complying with legislation with a dedicated and knowledgeable clerk.

I'd also like to thank the Clerk for her co-operation and supplying information required to complete the audit promptly.

Carl Thomas

28th April 2026