



Internal Auditor's Report to Haile and Wilton Parish Council

Financial Year 01 April 2025 – 31 March 2026

I confirm, I have on 10 May 2026, undertaken an internal audit for the period 1st April 2025- 31st March 2026 in accordance with the Account and Audit Regulations (England) 2015, incorporating any new requirements as outlined in SAPPP Practitioners Guide 2025.

The following areas have been assessed to ensure the internal financial controls are appropriate and relevant to Haile and Wilton Parish Council

The areas covered in the audit are noted below.

1. Appropriate accounting records have been properly kept throughout the financial year.

The Council operates Receipts and Payments Accounts as required by the Regulations in an excel spreadsheet. The cashbook accounts are maintained and up to date. There were no arithmetical errors and there is a clear audit trail and a checking system for data input into the computerised records.

It is confirmed that the prior year cashbook balance, as confirmed by the bank reconciliation 31st March 2025 and recorded in the AGAR has been correctly carried forward as opening balance in the 2024-25 accounts.

There is a clear audit trail from the bank statements, all payments are recorded in the minutes. The year-end bank reconciliation is accurate and correctly recorded in Box 8 of the AGAR.

2. The authority complied with its Financial Regulations; invoices supported payments, all expenditure was approved, and VAT was appropriately accounted for.

The Clerk/ Responsible Financial Officer (RFO) provided comprehensive financial information which confirmed evidence of a sound system for the approval of payments and verification of invoices.

VAT is properly reclaimed using the VAT 126 system. This was evidenced by an entry in the cashbook showing repayment of VAT of £270.99. Claims are made within the appropriate timescale to adhere to HMRC requirements.

3. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

A risk assessment is available on the website which shows that the council had assessed all risks to its operation and an appropriate insurance policy is in place.

Standing Orders and Financial Regulations are available, however I would recommend that the Standing Orders be changed to the NALC Model.

4. The precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored. Reserves are appropriate.

A precept of £4500.00 was correctly determined by the full Council and is recorded for the 2025-26 financial year – Meeting 20th November 2024. The sum is demanded from Cumberland Council well within the allotted timescale.

Regular budget comparisons are received at Council. It is recommended that cash reserves should be held between three to twelve months budgeted total expenditure. Hail and Wilton Parish Council has available funds as a General Reserve of £4752.00.

5. Expected income was fully received based on correct prices, properly recorded and promptly banked. Vat was appropriately recorded

Expected income is subject to regular review. Risk assessments to ensure security is recorded. VAT is identified.

6. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT accounted and reclaimed

The Council does not operate a petty cash system. All Clerk's Expenses are presented for payment on the accounts schedule of payments. Receipts are filed with invoices and VAT is noted and reclaimed as appropriate.

7. Salaries to employees and allowances to members were paid in accordance with the council's approvals. PAYE and NI requirements were properly applied.

All returns to HMRC are up to date and verified by the year- end P60. The correct tax code has been operated. Members do not receive an allowance.

8. Asset and investment registers were complete and accurate and properly maintained.

The asset register is reviewed and approved annually while acquisitions and disposals are recorded as they occur. The Register records assets of £1017.98, which is correctly recorded in the 2025-26 AGAR. The council does not hold investments.

9. The authority has, during the previous year, correctly provided for the exercise of public rights as required by the Account and Audit Regulations.

Regulation 15(2) Accounts and Audit Regulations 2015 requires the Responsible Financial Officer (RFO) to publish a Notice of Public Rights of inspection of accounts for a period of thirty days which must include the first 10 working days in July. An inspection of the website confirmed that a notice was published 02 June 2025 with the inspection period 03 June 2025 – 14 July 2025.

10. The authority complied with the publication requirements of the prior year AGAR

The Accounts and Audit (England) Regulations 2015 (SI 2015/234) as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) requires a Council to publish, as soon as reasonably practicable, after the conclusion of the audit, a statement on the website advising that the 2023-2024 Audit has been completed.

The clerk has undertaken the requirement to publish the Annual Governance and Accountability Return, (AGAR) together with all relevant statutory documents, upon receipt from the External Auditor on the Council website haileandwiltonpc.co.uk and within the deadline dates.

The Council received an unqualified report with no matters arising ensuring compliance with all statutory obligations under the Account and Audit Regulation 2015.

In concluding the report, I acknowledge the assistance of the Clerk/RFO for her thorough preparation and availability of all documents which greatly expedited the audit process.



Scott Thornley CiLCA, PIALC, PSLCC – Internal Auditor 10th May 2026.