

# HEELIS & LODGE

Local Council Services • Internal Audit

## **Internal Audit Report for Wickham Market Parish Council – 2025/2026**

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2025. The following recommendations/comments have been made:

Income: £148,623.62      Expenditure: £135,103.62      Reserves: £98,940.76

### 2026 AGAR Completion:

Section One: **Yes – to be approved by council**

Section Two: **Yes (draft figures) – to be approved by council**

Annual Internal Audit Report 2025/2026: **Yes**

Certificate of Exemption: **No**

**Proper book-keeping** Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

*All were found to be in order. VAT payments are tracked and identified within the year end accounts.*

*The Council hold the General Power of Competence and LGAs137 does not apply.*

*The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.*

**Financial regulations** Standing Orders and Financial Regulations  
Tenders  
Appropriate payment controls including acting within the legal framework with reference to council minutes  
Identifying VAT payments and reclamation  
Cheque books, paying in books and other relevant documents

Standing Orders in place: **Yes**  
Reviewed: **19/5/2025 (Ref: FC25:23.1)**  
Financial Regulations in place: **Yes**  
Reviewed: **19/5/2025 (Ref: FC25:23.2)**

VAT reclaimed during the year: **Yes**  
Registered: **No**

Submission Period: Amount:  
*01/04/2024-31/03/2025 £5,936.50*

General Power of Competence: Yes Adopted: 15/5/2023  
Minute Ref: 23/24:17

*There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.*

*The Council reviewed the following documents during the year of audit:*

*19/5/2025*

- Asset Register – Ref: FC25:20*
- Bullying and Harassment Policy – Ref: FC25:23.3*
- Full review of governance documents – Ref: FC25:27*

*21/7/2025*

- Working Groups Policy – Ref: FC25:66*

*16/2/2026*

- Website Accessibility Statement – Ref: FC25:178*

*16/3/2026*

- IT Policy – Ref: FC25:212*

## **Risk Assessment**

Appropriate procedures in place for the activities of the council  
Compliance with Data Protection regulations

Risk Assessment document in place: Yes  
Data Protection registration: Yes Ref: ZA236912

### ***Data Protection***

*The General Data Protection Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.*

*Insurance was in place for the year of audit (valid 1/6/2025 – 31/5/2026), with a review being undertaken at the Annual meeting held on 19/5/2025 (Ref: FC25:21). The Risk Assessment was reviewed at a full Council meeting held on 19/5/2025 (Ref: FC25:24). Reviews were also undertaken on 16/2/2026 (Ref: 176.3 & 176.4).*

Statement of Internal Controls in place: Yes (Ref: 16/2/2026)

*The Council have effective internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.*

*Bank signatories were reviewed at the Annual meeting held on 19/5/2025 (Ref: FC25:18).*

Fidelity Cover: £250,000

*The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.*

## Transparency

Compliance with **Assertion 10**:

Website link: <https://wickhammarket-pc.gov.uk/>

Privacy Policy published: Yes

Link: <https://wickhammarket-pc.gov.uk/assets/Parish-Council-Documents-/Governance-2025-26/WMPC-Privacy-Notice.pdf>

IT Policy in place: Yes

IT Policy published: Yes

Link: <https://wickhammarket-pc.gov.uk/assets/Parish-Council-Documents-/Governance-2025-26/WMPC-Information-Technology-Policy.pdf>

Data Protection Policy in place: Yes

Data Protection Policy published: Yes

Link: <https://wickhammarket-pc.gov.uk/assets/Parish-Council-Documents-/Governance-2025-26/WMPC-Data-Protection-and-Information-Management-Policy.pdf>

Accessibility Statement in place: Yes

Accessibility Statement published: Yes

Link: <https://wickhammarket-pc.gov.uk/home/accessibility-statement/>

Generic Council email addresses for officials in place: Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Audited AGAR:

*2025 Annual Return, Section One Published – Yes*

*2025 Annual Return, Section Two Published – Yes*

*2025 Annual Return, Section Three Published – Yes*

Notice of period for the exercise of public rights (2025)

*Published – Yes*

Notice of Conclusion of Audit (2025)

*Published – Yes*

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Period of Exercise of Public Rights

Publication Date: 5/6/2025 Start Date: 6/6/2025 End Date: 17/7/2025

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-2025 on their website.

	Section 1	Section 2	Section 3 (Audited)
2020 - 2021	Yes	Yes	Yes
2021 - 2022	Yes	Yes	Yes
2022 - 2023	Yes	Yes	Yes
2023 - 2024	Yes	Yes	Yes
2024 - 2025	Yes	Yes	Yes

*The Council have met the publication requirements.*

**Budgetary controls**  
supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £99,000 (2025-2026) Date: 20/1/2025 (Ref: 135.5)  
Precept: £120,000 (2026-2027) Date: 19/1/2026 (Ref: FC25:152)

*Effective budgetary procedures are in place. The precept was agreed in full council, however the precept amount has not been minuted. The published budget indicates that the precept request is £120,000.*

*The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.*

**Recommendation:** *To formally minute the precept amount with the decision.*

**Income controls**

Precept and other income, including credit control mechanisms

*All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.*

**Cash**

Associated books and established system in place

*There was no evidence found of cash payments made during the year of audit.*

**Payroll controls**

PAYE and NIC in place where necessary.  
Compliance with Inland Revenue procedures  
Records relating to contracts of employment and pensions

PAYE System in place: **Yes**  
Employer's Reference: **120/UA59633**  
P60s issued: **Yes**

*The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place and P60s have been produced as part of the year end process.*

*Eligible employees have joined the nominated pension scheme.*

*It is noted that the Council undertook a review of salaries at a meeting held on 19/5/2025 (Ref: FC25:43).*

**Asset control**

Inspection of asset register and checks on existence of assets  
Cross checking on insurance cover

*A separate asset register is in place. Values are recorded at cost value/insurance value. The total value of assets are recorded at £807,822. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.*

**Bank Reconciliation**

Regularly completed and cash books reconcile with bank statements

*All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.*

*Bank Balances at 31 March were confirmed as:*

<i>Barclays Community</i>	<i>xxxx6664</i>	<i>£2,991.17</i>
<i>Barclays BP</i>	<i>xxxx1282</i>	<i>£7,628.28</i>
<i>CCLA PSDF</i>	<i>xxxx8774</i>	<i>£88,321.31</i>

*The Council had no outstanding loans at the year end.*

**Reserves**

General Reserves are reasonable for the activities of the Council  
Earmarked Reserves are identified

*The Council have adequate general reserves (£60,000) and have identified earmarked reserves of £38,941 in their year end accounts.*

**Year-end procedures** Appropriate accounting procedures are used and can be followed through from working papers to final documents  
Verifying sample payments and income  
Checking creditors and debtors where appropriate.

*End of year accounts are prepared on a Receipts & Payments basis.*

**Sole Trustee** The Council has met its responsibilities as a trustee

*The Council is not a sole trustee.*

**Internal Audit Procedures**

*The 2024-2025 Internal Audit report was considered by the Council at a meeting held on 19/5/2025 (Ref: FC25:15).*

*A review of the effectiveness of the Internal Audit was carried out on 16/2/2026 (Ref: 176.2).*

*Heelis & Lodge were appointed as Internal Auditor at a meeting held on 16/2/2026 (Ref: 176.1).*

**External Audit**

*The Council formally approved the 2025 AGAR at a meeting of the full Council held on 19/5/2025 (Ref: FC25:25).*

*There was no evidence that the External Auditor's report was considered at a meeting of the Council.*

**Recommendation:** *To formally review the External Auditor's report (Section 3 of the AGAR).*

*There were no matters arising from the External Audit.*

**Additional Comments/Recommendations**

- The Annual Parish Council meeting was held on 19/5/2025. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for their assistance during the course of the audit work and the quality of documentation provided for the audit.



**Heather Heelis**  
**Heelis & Lodge**  
19 April 2026

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