

Cambridgeshire & Peterborough Association of Local Councils

16 June 2025

By Email

West Wratting Parish Council

Dear Chairman and Cllrs

West Wratting Parish Council Internal Audit: End of Year Visit 2025

Following my recent visit(s) to West Wratting Parish Council on 3 June 2025, I confirm I met with Cameron Biggs, Clerk to West Wratting Parish Council, to complete the council's Internal Audit for 2024/25.

Please find enclosed my report and recommendations following the visit.

Here is an overview of the key recommendations:

- Adopt a Health and Safety policy required by the Health & Safety at Work Act 1974.
- Adopt new Model Standing Orders and Financial Regulations published by National Association of Local Councils in March 2025.
- Update the publication scheme to reflect the model template (version 3) published by the Information Commissioners Office.
- Work with South Cambridgeshire District Council to ensure all councillors interests are update to date and correctly published.
- Change the first section of the Annual Parish council meeting agenda to read "Election of Chairperson" rather than "Election of Officers" to avoid confusion as officers usually refer to staff.
- Include the insurance figures on asset register.
- Adopt a Disciplinary and Grievance Policy with Procedures that complies with ACAS Code of Practice 2015 (Clerk noted this will be considered at the next meeting in July.)
- Investigate Cyber Security Insurance and cover in case of a Data breach.
- For the 2025/26 financial year, the Council will no longer be permitted to use gmail.com email addresses, in compliance with the new requirements under Assertion 10 of the AGAR. (The Clerk is aware of the necessary steps and is taking appropriate action.)

As with proper practices the Council should formally receive this report (as it does for the External Audit) and minute the plans it has to set out any improvements required and remedial actions to be taken.

Yours faithfully

Sophie Marriage
Internal auditor

INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: West Wrattling Parish Council.....

Date(s) of Audit: 11 June

Audit Completed By: Sophie Marriage

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit(s) we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc. This list is just an example.	Appropriate accounting records have been checked and properly kept throughout the year.	None - Internal control objective met.
			Council response:
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT	<p>We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date.</p> <p>We have also reviewed procedures for approval of invoices and</p>	<p>This authority has complied with relevant financials regulations and standing orders for the 24/25 financial year. There are new model standing orders Model Standing Orders (England) and Financial regulations Model financial regulations published</p>	<p>Internal control objective met.</p> <p>Recommendation:</p> <p>Adopt new model standing orders and financial regulations published by National Association of Local Councils in March 2025.</p>

appropriately accounted for.	payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.	by National Association of Local Councils, in March 2025, that need adopting. All payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for	Council response:
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance is in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.	Risk Register updated in May 2025. The Risk Assessment document should be updated to include probability/impact assessment columns (template available from the SLCC). The Clerk did inform the auditor that there is a project to make sure the risk register correctly reflects the associated risks e.i the section relating to the playground could be more comprehensive. Health and Safety policy needs to be adopted.	Internal control objective met. Recommendation: Adopt a Health and Safety Policy The parish council needs a Health and Safety Policy to fulfil its legal duty of care under the Health and Safety at Work etc. Act 1974 and associated regulations. Even though it may be a small employer, the council is responsible for: <ul style="list-style-type: none"> Ensuring the safety of its employees, volunteers, and members of the public when on council premises or engaged in council activities. Managing risks related to events, play areas,

			<p>buildings, open spaces, or contractors.</p> <ul style="list-style-type: none"> • Demonstrating that it takes its legal and moral responsibilities seriously. <p>A clear policy helps identify responsibilities, assess risks, and set procedures to protect people and the council from harm and liability.</p>
			<p>Council response:</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly</p>	<p>We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has</p>	<p>Budget for 2024/25 was not set, but a precept of £13,624.00 was agreed and received.</p> <p>For 2024/25 the adequate budget setting and process was not followed, however the clerk has followed the correct</p>	<p>None - Internal control objective met.</p> <p>Publish details of the budget and any supporting monitoring documents on website.</p>

monitored; and reserves were appropriate.	established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.	procedure for 2025/26 financial year. Advised to publish the budget and any supporting monitoring documents on website.	Council response:
E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.	We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.	The expected income was received, recorded and properly banked. The Local Authority does not charge VAT but reclaims VAT under 126 form. VAT is reclaimed annually.	None - Internal control objective met.
			Council response:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	No petty cash is held.	None – No petty cash held.
			Council response:
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals,	We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.	Checked the payroll and can see the correct deductions have been made, payments made on time and correct amounts.	Internal control objective met. Noted that the Disciplinary and grievance Policy is due to go to council for consideration at the next meeting (July 2025)

and PAYE and NI requirements were properly applied.			Council response:
<p>H. Asset and investment registers were complete and accurate and properly maintained.</p> <p><i>This section/assurance should be extended to include loans to or by the authority.</i></p>	<p>We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.</p>	<p>There is an asset register. All assets appear to be recorded on the register, apart from the defibrillator.</p> <p>There are no long term investments</p>	<p>Internal control objective met.</p> <p>Recommendation: Advised to include the insurance figures on asset register, and add the defibrillator.</p>
			Council response:
<p>I. Periodic bank account reconciliations were properly carried out during the year.</p>	<p>We reviewed a selection of bank reconciliations throughout the year including year end.</p>	<p>Bank account reconciliations have been properly carried out during the year and signed by councillor (non signatory)</p>	<p>None - Internal control objective met.</p>
			Council response:
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and</p>	<p>We have reviewed the accounting statements for the year ended 31st March 2025 to ensure that they have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.</p>	<p>Accounts are prepared on an income and expenditure basis and adequately supported.</p>	<p>None - Internal control objective met.</p>
			Council response:

creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	We have confirmed that the Council was subject to limited assurance review OR We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.	Yes – exempt and correct procedure followed.	None - Internal control objective met.
			Council response:
L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website (or webpage) to confirm it is meeting the requirements of the relevant regulations.	It was noted that some documents are published as google docs and not PDF. This requires members of the public to request permission to view documents. Clerk noted it was an action to change this as soon as practical. The Clerk explained that the Council is in the process of transitioning to a new email system and website using a .org domain is currently underway, moving away from Gmail accounts. For the 2025/26 financial year, the Council will no longer be permitted to use Gmail	Internal control objective met. Recommendations: Update website to include details of Data Protection Officer (It was confirmed the Clerk is the Data Protection Officer but advise to update website, specifically correcting the incorrect statement on the Data Protection webpage which states a DPO is not needed.) It is advised to work with the monitoring officer South Cambridgeshire District Council to ensure all up to date registers

		<p>addresses, in compliance with the new requirements under Assertion 10 of the AGAR. The Clerk is aware of the necessary steps and is taking appropriate action.</p> <p>Following guidance from NALC, it is recommended that the Council adopts a .gov.uk domain. NALC strongly encourages all parish and town councils to make this transition to ensure greater credibility, security, and compliance. NALC urges parish and town councils to make the switch to .gov.uk domain</p>	<p>of interests for all councillors are published. 2 councillors appear out of date.</p> <p>For best practice and transparency it is encouraged to publish bank reconciliation, budget reports, and precept information on the website.</p>
			<p>Council response:</p>
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have obtained evidence that the required documentation has been published on the Council's website (webpage).	Yes	<p>None - Internal control objective met.</p>
			<p>Council response:</p>
N. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	yes	<p>None - Internal control objective met.</p>
			<p>Council response:</p>

O. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have reviewed the Council's responsibilities with respect to [enter charities here] OR We have checked that they are not responsible for any charities.	Not applicable	None
			Council response:

Notes

In our column entitled 'Recommendations' we have highlighted areas where we believe improvements could be considered or attention is required if necessary. If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Comments'.