

**Welsh Newton and Llanrothal Group Parish Council**  
**Internal Audit 2025/2026**  
**Final Report**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate accounts have been kept properly throughout the year and are well maintained with audit trails.	The Council to consider an accounts package, such as Scribe, for the Receipts and Payments and producing end of year accounts etc, which will assist the Clerk greatly in her role.
B	Council's Financial Regulations have been met with regard to expenditure	<p>Financial Regulations have been reviewed during 2024/2025.</p> <p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p>	No further recommendations.
C	Review of Standing Orders	Standing Order have been reviewed during 2025/2026.	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	<p>It is noted that the Council has considered the recommendation from the 2024/2025 IA report, to appoint a Councillor to monitor Internal Controls, however, the Council has decided to complete this collectively.</p> <p>The Council to consider increasing its number of signatories as this would reduce the risk of payments not being made due to the two appointed Councillors not being available.</p>

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			The Council could also consider providing a debit card to the Clerk for small purchases, with a set limit.
C	Review of Risk Assessment	During 2025/2026, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	In the minute approving the budget, anticipated receipts and payments be stated, along with the total budget figure.  The budget figure be agreed and minuted before the Precept is agreed and minuted.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	A VAT 126 Claim should be submitted to HMRC at least annually.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.

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G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The updated version of the Asset Register has not been published and uploaded onto the website.	Publish updated version on the Council's website.
H	Asset Controls - all additions and removals correctly recorded	Items have not been added but have been removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on Asset Register	The Council does not own any land or buildings.	No further recommendations.
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published	The information is available.	No further recommendations.

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	on website		
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 30 June to 8 August 2025.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	See recommendations below.
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

**Transparency Compliance 2024/2025**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Audit has been reviewed the previous year.	No further recommendations.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to the	Section 2 of the Annual Return is complete and accurate and reconciles to the Statement of	Documents reconcile.	No further recommendations.

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<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Annual Return (Section 2 Accounting Statements)	Accounts 2024/2025.		
Compliance with the Transparency Code	<b>In 2024/2025, the Parish Council did fall into the criteria for Councils below the £25k threshold.</b>		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	No further recommendations.
Compliance with the Transparency Code	7) A list of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	N/A	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Available on the web site.	No further recommendations.

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<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Compliance with the Transparency Code	12) Notice of the Conclusion of the Audit for 2024/2025	N/A	No further recommendations.
Compliance with the Transparency Code	13) Certificate of Exemption	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	14) External Auditor's Report	N/A	N/A

**Further Recommendations**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Effectiveness of IA	Review the effectiveness of the Internal Audit	A review has not been undertaken	Following the completion of the Internal Audit 2024/2025, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015.
General and Sexual Harassment Policy	Adoption of the NALC Policy.	Policy has not been adopted.	The Council to consider adopting the policy to provide protection to the Clerk as well as the Council.
Equipment for Clerk	Provision of equipment for Clerk to carry out Parish Council business.	The Clerk is using her own laptop for Parish Council business.	The Council should be providing the Clerk with a laptop for Parish Council business. The Clerk should not be using her own laptop.  It is noted that the Council is considering a mobile phone for the Clerk.

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**Digital and Data Compliance**

Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Council has an authority-owned domain and Councillors and the Clerk have Council email addresses.	No further recommendations.
Website Accessibility Compliance (Assertion 10)	All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).	The website does conform to the Accessibility Guidelines.	No further recommendations.
IT Policy (Assertion 10)	All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.	The Parish Council does have an IT Policy.	No further recommendations.

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<p>Freedom of Information and Data Protection (Assertion 10)</p>	<p>Appropriate policies in place</p>	<p>The Council has adopted and published on its web site a Data Protection Policy, Freedom of Information Policy &amp; Publication Scheme, a Document Retention Policy, a Privacy Notice, a Privacy Notice for Staff and Councillors and Subject Access Request (SAR) Procedure,</p>	<p>The Council must adopt a Freedom of Information Policy, in addition to the Publication Scheme.</p> <p>Council to also consider adopting a Data Breach Policy. If there was a data breach, it would be helpful to the Council to have procedure in place to address the issues.</p> <p>It is noted that Record of Processing Activities (ROPA) is being considered by the Council.</p>
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Theresa Goss  
Internal Auditor  
11 June 2026

