

Leconfield Parish Internal Audit 2025/26			
Internal Audit Criteria	Evidence Provided	Compliant?	Area for Improvement
Appropriate accounting records have been properly kept throughout the financial year	All accounts are managed through Scribe. IA had been granted access to the accounts and can confirm that records have been properly maintained.	Yes	Going forward a review of the budget coding will help budgeting, monitoring and transparency
This Authority complied with its financial regulations, payments were supported by invoices, and VAT was appropriately accounted for	<p>The Parish financial regulations are the foundation for accounting practices. Transactions for each quarter were checked to ensure a full audit trail inc.:</p> <ul style="list-style-type: none"> • JG fire protection in April 25 • Youth Club donation in July 25 • Ashley Briggs grass cutting in Nov 25 • Microsoft software in March 25. <p>All had complete Audit trail. VAT was relevant in 2 of these transactions and had been accounted for correctly.</p>	Yes	
This Authority assessed the significant risks to achieving its objectives and reviewed	The IA was able to access an up to date and comprehensive financial risk assessment which was also posted to the website.	Yes	

<p>The precept requirement resulted from an adequate budgetary process progress against the budget was regularly monitored; and the reserves were appropriate</p>	<p>A finance committee held a workshop on the options for the budget and precept which included the chair. Minutes of the 5th Jan 26 meeting confirmed the parish had considered in public the options and agreed the budget and precept level. Monthly meeting packs include a monthly budget monitoring report including payments receipts and spend against budget, this is discussed in the meeting under the finance agenda item. Minutes from the 1st Dec. 2025 outlines the ear marked reserves. The level of reserves is adequate.</p>	<p>Yes</p>	<p>Clerk is a little unsure about the management of reserves in Scribe and should take advantage of available training opportunities</p>
<p>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</p>	<p>Expected income was fully received with no defaults. A new online booking system puts in place transparency in pricing and the creation of audit trail from booking to banking. The Parish not registered for VAT charging.</p>	<p>Yes</p>	
<p>Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.</p>	<p>The Parish does not handle cash</p>	<p>N/A</p>	
<p>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>HMRC tools are used to calculate PAYE /NI. Only one employee currently. Parish respects NALC pay award</p>	<p>Yes</p>	<p>Consider the use of Payroll Service if new employees are recruited as it saves clerk time and covers all payroll issues including pay awards, increments, holiday, sick pay as well as PAYE and NI calculations and payment</p>
<p>Asset and investments registers were complete, accurate and properly maintained.</p>	<p>Asset register is held in Scribe and links directly to capital purchases. Assets calculated at cost price.</p>	<p>Yes</p>	

Periodic bank account reconciliations were properly carried out during the year.	Bank reconciliations are carried out monthly and presented at each meeting. All signed by the chair and the clerk	Yes	
Accounting statements prepared during the year were prepared on the correct accounting basis (r and p), agreed to the cash book, supported by an adequate audit trail from underlying records.	Accounts prepared on the correct (r and p) basis. Scribe provides an audit trail linked to the 'cashbook' and demonstrates compliance	Yes	
If the Authority certified itself as exempt from a limited assurance review in 2024/25 it met the exemption criteria and correctly declared itself exempt		Not Covered	
The authority published the required information on a website up to date at the time of the internal audit in accordance with the relevant legislation	The website has the required information present for sequential years and is up to date at the time of the audit	Yes	Ensure in the new website (in development) that there is a specific folder area for financial information divided by years. This will make it more transparent for those searching for the information.
In the year covered by this AGAR the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations	IA found evidence of subsequent years' exercises on the website. It is also posted in noticeboards	YES	See above comments
The Authority has complied with laws regulations and proper practices relating to digital and data compliance	Key policies were checked on the website. Some were out of date, others had duplicate entries but different year versions which is confusing. The Council has migrated to a .gov.uk domain. The current website is in the process of being replaced and will comply with access and data legislation.	Partially	Standing orders on the website have not been undated since 2022 and should be reviewed annually. Duplicate policies (different versions) need removal. A suite of GDPR policies, assessments and plans should be grouped under a GDPR section on the website documents area. Finance documents grouped together and governance documents similarly. The Clerk requires training on updating the site when the new website is created.

Completed by:

Ann Woodward

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15th May 2026