Barnetby-Le-Wold Parish Council

Annual Governance and Accountability Internal Audit Report 2025/26

This is the first Internal Audit that I have completed for Barnetby-Le-Wold, please find my report below.

Generally, the Council is showing good governance in its decision making, and I have a few recommendations for you to consider following the audit.

Findings & Recommendations:

- The Financial Regulations on the website is the Model Document and has not been tailored to BLWPC, this should be changed as soon as possible
- As above The Standing Orders on the website is the Model Document, and needs amending for BLWPC
- Most policies on the website are out of date and need updating, they may have already been reviewed but not uploaded
- The Cash Book presented to me gives the year end bank balance as £34492, however on the Accounting Statement the balance is £32492 and on the Bank Reconciliation the balance is £33492. It is concerning that there is a £2000 discrepancy between the 3 figures quoted and should be investigated immediately, as I have not received an explanation at the time of this report (Bank Statement is £33492)
- North Lincolnshire Council's website is not up to date with the Council's details, the new Clerk's details need adding and the link to the website did not work when I tried it. BLWPC website is up to date
- The Data Protection Policy and Document Retention Policies, if in existence, have not been published
- The Council website does not meet the requirement to meet Assertion 10 of the AGAR, the statement on the website says *"we cannot guarantee that it meets the WCAG 2.1 Level AA requirements*", which is the lower level. Council should look to get this standard:

Website accessibility — the council website must meet WCAG 2.2 AA standards (a legal requirement for public sector bodies under the Public Sector Bodies Accessibility Regulations 2018)

Andy Hopkins PSLCC PIALC

Internal Auditor

22/05/2026

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	Council meetings have been called correctly. Agendas and Minutes are uploaded to the website, there are a couple of omissions/errors that I have highlighted above. Council Minutes are signed off at the next meeting.
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Correct.
VAT	Where applicable correctly recorded and reclaimed for previous year.	A VAT claim was made in September 25.
Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	Sales are reported at the following meeting.
Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	Consider a Debt Control Policy.
Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and supported by paperwork trail.	Payments required are reported to each meeting for approval. Moved to internet banking.
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	A Personnel Committee is in place, to review performance and salary.

Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	Payments are approved at each meeting.
Governance	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually.	The Council needs to uopdate Standing Orders and Financial Regulation, see above. There is Data Protection Policy published on the website. Some polices published are overdue a review.
Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	There is no petty.
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	Budget setting has been evidenced and reviewed at regular intervals.
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	Reconciliations are completed and then reported to the next meeting. Discrepancy with quoted year end bank balances, see report.
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	Payments are approved at Council.
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	The Notice of Exercise of Public Rights 2023/24 was publicised in accordance with the requirements of the Accounts and Audit Regulations 2015 were met this year. The Internal Audit was not considered by Council as the EOM in June was cancelled.
Transparency		The budget on the website.

Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The budget and precept were agreed at the November meeting.
Section 137	That it is separately recorded, and cap adhered to.	No S137 payments were recorded, make sure this is specifically referenced if this power is used.
Assertion 10		The Council has a ".gov.uk" website. Council emails are now ".gov.uk". Website accessibility standard does not meet the legal requirement The Council has not published a Data Protection or Document Retention policy. The Council has adopted an IT Policy