

WILMINGTON PARISH COUNCIL

INTERNAL AUDIT REPORT 2025-26

GENERAL INFORMATION:

Purpose of audit: Internal audit review

Auditor: ~~Stratford~~, Independent Internal Auditor

INTERNAL ASSISTANCE:

Name: Ian Armitt

Position/Role: Clerk to the Council

Audit date: 20 April 2026

Start: 10:00AM

End: 11:55AM

I am pleased to inform Members of the Parish Council that I have completed the audit of the Council's records for 2025-26, which enabled me to prepare the Annual Internal Audit Report for the Annual Governance and Accountability Return.

METHODOLOGY:

Throughout this audit, I collected information relevant to the audit objectives, scope, and criteria by applying appropriate sampling techniques. This included examining the interaction between functions, activities, and processes, and verifying all findings. Only substantiated information was considered as evidence supporting the audit results.

Documentation provided by the auditee was examined to:

- Assess whether the system complied with the specified audit criteria based on available documentation
- Obtain necessary details to support audit activities

Additionally, discussions were conducted with the auditee to obtain further insight into the audit processes.

It is important for Members to note that the audit tests performed cannot guarantee detection of occasional oversights or minor errors, nor can they uncover breaches of trust, statutory violations, neglect, or fraud. It remains the responsibility of Council Members to prevent such issues through robust internal controls.

My audit work was sufficient to complete the Annual Internal Audit Report. My focus was tracing figures from the annual accounting statement back to the receipts and payments accounts and bank statements, checking transactions against invoices and other supporting documents. I also reviewed Council minutes for legal compliance, general operations, and consistency with financial records.

I have answered 'Yes' to all applicable questions in the Annual Internal Audit Report (AGAR).

I would like to thank your Clerk for his valuable assistance during the audit on 20 April 2026.

PAST AUDITS:

External Audit 2024-25:

An External Audit certificate was issued on 27 October 2025 noting a qualification regarding completion of the Governance Statement.

External Auditor comments: We were required to return the Annual Governance and Accountability Return (AGAR) to enable the Council to correct the following:

Fixed assets at Box 9 were initially valued on a different basis in 2024/25 to 2023/24. The 2024/25 figures have been amended to ensure valuations are on a consistent basis. In future, the Council should ensure that the Annual Governance and Accountability Return is accurate and complete.

I am pleased to confirm that comments from the External Auditor for 2024-25 have been addressed for the year under review.

Internal Audit 2024-25:

There were no items requiring further attention.

2025-26 CONCLUSION:

Compliance with the Assertion 10 requirements was observed in all areas except for the current IT and Privacy Policy, which was implemented by the Council on 1 April 2026. Although this policy does not pertain to the period under review, assessments were conducted, confirming that appropriate IT and data management practices have been maintained for 2025-26.

The financial records were both accurate and up to date. There was nothing in the meeting minutes indicating any problems related to legal responsibilities or Council operations.



Independent Internal Auditor
22 April 2026