

# HEELIS & LODGE

Local Council Services • Internal Audit

## **Year End Internal Audit Report for North Weald Parish Council – 2025/2026**

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2025. The following recommendations/comments have been made:

Income: £384,110    Expenditure: £410,962    Reserves: £412,065

### 2026 AGAR Completion:

Section One: **Yes – to be approved by council**

Section Two: **Yes (draft figures) – to be approved by council**

Annual Internal Audit Report 2025/2026: **Yes**

Certificate of Exemption: **No**

### **Financial regulations**

Standing Orders and Financial Regulations  
Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: **Yes**

Reviewed: **3/3/2025 (Ref: C24.180) and 2/3/2026 (Ref: C23.219.e)**

Financial Regulations in place: **Yes**

Reviewed: **3/3/2025 (Ref: C24.180) and 2/3/2026 (Ref: C23.219.e)**

VAT reclaimed during the year: **Yes (quarterly)**

Registered: **No**

Submission Period:	Amount:
<i>01/04/2025-30/06/2025</i>	<i>£3,791.97</i>
<i>01/07/2025-30/09/2025</i>	<i>£4,069.11</i>
<i>01/10/2025-31/12/2025</i>	<i>£6,387.67</i>
<i>01/01/2026-31/03/2026</i>	<i>£21,564.25</i>

*There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.*

*The Council reviewed the following documents during the year of audit:*

2/3/2026 – C23.219.e

- *Standing Orders*
- *Financial Regulations*
- *Business Risk Assessment*
- *CCTV policy*
- *Publication Scheme*
- *Complaints Procedure*
- *Environmental & Green Policy*
- *Equality Policy*
- *Health and Safety Policy*
- *Bullying and Harassment Policy*
- *Training Policy*
- *Discipline & Grievance Policy*
- *Information Protection Policy*
- *Removable Media Policy*
- *Internal Controls*
- *Third Party Use of Council Resources Policy*
- *Information Incident Policy*

2/3/2026

- *IT Policy – Ref: C25.219.a*
- *Accessibility Statement – Ref: C25.219.b*
- *Privacy Policy – Ref: C25.219.c*
- *Code of Conduct – Ref: C25.219.d*

**Risk Assessment**

Appropriate procedures in place for the activities of the council  
Compliance with Data Protection regulations

Risk Assessment document in place: Yes  
Data Protection registration: Yes Ref: ZA043428

***Data Protection***

*The General Data Protection Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.*

*Insurance was in place for the year of audit (valid 1/6/2025 – 31/5/2026), with a review being undertaken at the Annual meeting held on 12/5/2025 (Ref: C25.020). The Risk Assessment was reviewed at a full Council meeting held on 2/3/2026 (Ref: C23.219.e).*

Statement of Internal Controls in place: Yes  
Reviewed: 12/5/2025 (Ref: C25.018)

*The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.*

Fidelity Cover: £500,000

*The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.*

## Transparency

Compliance with **Assertion 10**:

Website link: <https://www.northweald-pc.gov.uk/>

Privacy Policy published: Yes

Link: <https://www.northweald-pc.gov.uk/privacy/>

IT Policy in place: Yes

IT Policy published: Yes

Link: <https://www.northweald-pc.gov.uk/docs-policies/>

Data Protection Policy in place: Yes

Data Protection Policy published: Yes

Link: <https://www.northweald-pc.gov.uk/docs-policies/>

Accessibility Statement in place: Yes

Accessibility Statement published: Yes

Link: <https://www.northweald-pc.gov.uk/>

Generic Council email addresses for officials in place: Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Audited AGAR:

*2025 Annual Return, Section One Published – Yes*

*2025 Annual Return, Section Two Published – Yes*

*2025 Annual Return, Section Three Published – Yes*

Notice of period for the exercise of public rights (2025)

*Published – Yes*

Notice of Conclusion of Audit (2025)

*Published – Yes*

Period of Exercise of Public Rights

Publication Date: [4/6/2025](#) Start Date: [17/6/2025](#) End Date: [28/7/2025](#)

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Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-2025 on their website.

	Section 1	Section 2	Section 3 (Audited)
2020 - 2021	Yes	Yes	Yes
2021 - 2022	Yes	Yes	Yes
2022 - 2023	Yes	Yes	Yes
2023 - 2024	Yes	Yes	Yes
2024 - 2025	Yes	Yes	Yes

*The Council have met the publication requirements.*

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure over £200,000 should publish on their website from 1 April 2015:

Expenditure items over £500 (quarterly) published: **Yes**

Link: <https://www.northweald-pc.gov.uk/financial/cheque-lists/>

Procurement data published (contracts exceeding £5,000): **NA**

Grants awarded to voluntary, community or external bodies published: **NA**

Senior salaries (over £50,000) published: **NA**

Land and car parks published: **Yes**

Link: <https://www.northweald-pc.gov.uk/a/57281817-57281970>

Publication Scheme published: **Yes**

Link: <https://www.northweald-pc.gov.uk/a/43455655-55549442>

*The Council have met the requirements of the Transparency Code for smaller councils with income/expenditure exceeding £200,000. Information is published with the relevant links. The organisation of the website Transparency page is clear and very well laid out.*

#### **Budgetary controls** supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £244,240 (2025-2026) Date: 6/1/2025 (Ref: C24.140)

Precept: £258,952 (2026-2027) Date: 12/1/2026 (Ref: C25.177)

*Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year and prepared by the Finance and General Purpose Committee (Ref: 1/12/2025).*

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**Cash**

Associated books and established system in place

*There have been no cash payments made during the year of audit.*

**Payroll controls**

PAYE and NIC in place where necessary.  
Compliance with Inland Revenue procedures  
Records relating to contracts of employment and pensions

PAYE System in place: **Yes**  
Employer's Reference: **120/N20463**  
P60s issued: **Yes**

*The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place and P60s have been produced as part of the year end process.*

*Eligible employees have joined the nominated pension scheme. A sample of payroll transactions, including pensions, were examined. No irregularities were found. The next date of re-declaration of compliance with the Pensions Regulator is by 2/10/2026.*

*It is noted that the Council undertook a review of salaries at a meeting held on 16/12/2024 and that the National Pay Award was implemented in August 2025.*

*Contracts of Employment and subsequent salary agreements are in place for all staff employed by the Council.*

**Asset control**

Inspection of asset register and checks on existence of assets  
Cross checking on insurance cover

*A separate asset register is in place. Values are recorded at cost value/insurance value. The total value of assets are recorded at £1,118,975. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.*

**Bank Reconciliation**

Regularly completed and cash books reconcile with bank statements

*All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.*

*Bank Balances at 31 March were confirmed as:*

<i>Unity Trust Current</i>	<i>xxxx3323</i>	<i>£1,883.04</i>
<i>Unity Trust Savings</i>	<i>xxxx3352</i>	<i>£239,528.19</i>
<i>CCLA</i>	<i>xxxx8946</i>	<i>£150,000.00</i>

*The Council had no outstanding loans at the year end.*

## Reserves

General Reserves are reasonable for the activities of the Council  
Earmarked Reserves are identified

*The Council have adequate general reserves of £153,178 and have identified earmarked reserves of £258,887 in their year end accounts.*

## Year-end procedures

Appropriate accounting procedures are used and can be followed through from working papers to final documents  
Verifying sample payments and income  
Checking creditors and debtors where appropriate.

*End of year accounts are prepared on an Income & Expenditure basis. Creditors and Debtors are identified within the year end accounts.*

Balance Sheet is correct: Yes

## Internal Audit Procedures

*The 2025-2026 Interim Internal Audit report was considered by the Council at a meeting held on 2/2/2026 (Ref: C25.197).*

*A review of the effectiveness of the Internal Audit was carried out on 12/5/2025 (Ref: C25.018) as part of the review of the effectiveness of the systems of Internal Control.*

*Heelis & Lodge were appointed as Internal Auditor at a meeting held on 12/5/2025 (Ref: C25.019).*

## Additional Comments/Recommendations

- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Proper Finance Officer and the Clerk to the Council for their assistance during the course of the audit work and the quality and organised presentation of the documents provided for the audit.



**Heather Heelis**  
**Heelis & Lodge**  
7 May 2026

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[www.heelisandlodge.co.uk](http://www.heelisandlodge.co.uk)

## INVOICE

**To:**

North Weald Bassett Parish Council  
Thornwood Common Parish Hall  
Weald Hall Lane  
Thornwood  
Essex  
CM16 6NB

Invoice No: HL9705

Date: 7 May 2026

Details	Quantity	Amount (£)	Total (£)
To carry out Year End Internal Audit for North Weald Bassett Parish Council for the year ended 31 March 2026  Banding £200,001 - £300,000 (Actual income/expenditure £300,001 - £400,000)	1	252.50	252.50
Total			252.50

**Please make cheques payable to: H J Heelis**

**Bank Details: Account 92002930 Sort Code 40-47-80**

**NB Change to bank account details**

Terms – 14 days

Thank you.

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