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Date: 18 December 2025

Dear Maggie,

RE: WIGMORE GROUP PARISH COUNCIL INTERNAL AUDIT 25-26 – INTERIM REPORT

I trust you and the council are well, I have begun the audit and wish to report on the following audit control objectives which will support the Annual Internal Audit Report within the 25/26 AGAR.

I have noted that internal management controls with regard to the checking of the quarterly bank reconciliations and approval of payments are well documented within the council's minutes which I have examined. A detailed financial report is provided each month by the Clerk reporting bank balances and reserves.

My findings to date are summarised below:

Internal Control Objective	Evidence	Achieved
D. The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored by the Council; and reserves were appropriate.	The Clerk/RFO regularly presents a quarterly budget monitoring report to Council; as required by Financial Regulations; this includes a bank reconciliation and update on reserves. Budget monitoring was evident throughout the year. Budget Setting 2026/27 – A detailed Budget Monitoring & Forecast report was first presented to Council at the October meeting; it was considered again at the Council's November meeting. Council resolved at its December 2025 meeting that a Precept of £48,826 be requested, a marked increase on the previous year to support Budgeted spend of £51,932. It was supported by the need to increase budgeted expenditure specifically on maintenance, NDP and to meet the cost of a number of new projects. ***Reserve balances will be examined at yearend 31/3/26 .***	Yes Yes O/S
F. Petty Cash has been properly accounted for	None held as per the Clerk/RFO and accounts.	Yes
I Periodic Bank Reconciliations were properly carried out during the year	Evidence was sighted in the minutes of monthly bank balances being reported to Council by the Clerk/RFO. Quarterly bank reconciliations are prepared and reported to the Council by the RFO. An internal control exists whereby a non-signatory councillor checks the bank reconciliations and reports to Council. The bank reconciliation was minuted as verified as accurate at Quarter 2 by a councillor.	Yes

K The Council appropriately certified itself as exempt from a limited assurance review by external audit in 2024/25.	The Council did not meet the exemption criteria from external audit in 2024/25; therefore this was not applicable.	N/A
L. Council publishes information on a website/webpage up to date at the time of the internal audit, in accordance with the relevant legislation.	The Council's website (wigmoregroupparishcouncil.gov.uk) was found to be both up to date, informative and meets relevant transparency requirements. It would be prudent for the Council to independently carry out an assessment to ensure additional requirements specified as key requirements in the Practitioners' Guide to meet Assertion 10. This would demonstrate its own internal management of digital controls. The introduction of a IT policy and New Councillors/Staff Guide has been agreed at the Council's December meeting. (Examined 18/12/25.)	Yes
M During 2025 Council correctly provided the proper opportunity for the exercise of public rights in accordance with Accounts and Audit Regulations with regard to the 24/25 Accounts.	The appropriate Notice for the Exercise of Public Rights was issued on the Council's website on 2/6/25 with an appropriate period of examination annotated. (3/6-14/7/25); together with the AGAR. This provided the proper opportunity for the exercise of public rights as required by Accounts and Audit Regulations. The Council's website was examined 17/12/25.	Yes
N. The Council has complied with the publication requirements for the 2024/25 AGAR	All relevant documentation were found on the Council's website at the time of the audit. Egs: AGAR Sections 1, 2 & 3; Explanation of Variances; Yearend bank reconciliation; Notice of Conclusion of Audit issued 15/9/24.(Examined 17/12/25.)	Yes

It was noted that the Clerk/RFO and councillors have .gov.uk generic email account, on a council owned domain site, as recommended in the Practitioners' Guide. I intend to continue to carry out more detailed audit testing in the New Year and complete the audit in April/May 2025 with your co-operation.

Many thanks,

Sue Hackett