

Annual Internal Audit Report 2025/26

BURWELL PARISH COUNCIL

www.burwellparishcouncil.gov.uk/

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. 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. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. 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 (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

18/05/2026

19/05/2026

C. Rossiter (for Moore East Midlands)

Signature of person who carried out the internal audit



Date

04/06/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



Burwell Parish Council

Internal Audit Report 2025-26

Summary of work carried out, conclusions and recommendations

Internal control objective	Work carried out	Conclusions	Recommendations
<p>A Appropriate accounting records have been kept properly throughout the year.</p>	<p>We have reviewed the accounting system and have checked that information is recorded accurately and promptly.</p>	<p>Appropriate accounting records have been maintained throughout the year.</p>	<p>None – the system is working satisfactorily. Council Response:</p>
<p>B The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</p>	<p>We have reviewed the Financial Regulations which we consider to be adequate for the council's activities. We have tested a selection of purchases agreeing them to supporting documents and confirming they have been treated correctly for VAT.</p>	<p>The Financial Regulations have been reviewed during the year and are being followed correctly. There is adequate evidence for expenditure and VAT is treated correctly.</p>	<p>None – the system is working satisfactorily. Council Response:</p>
<p>C The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>We have reviewed the Risk Registers and given consideration as to whether all significant risk have been identified, correctly assessed and appropriate actions taken to mitigate the risk.</p>	<p>The Risk Register is comprehensive covering all areas of activity for the Council. Risks have been adequately assessed and have been considered recently.</p>	<p>None – risks are being adequately assessed and actioned as necessary. Council Response:</p>

Internal control objective	Work carried out	Conclusions	Recommendations
<p>D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>We have examined the budgetary process and we have reviewed the management accounts for actual and budgeted figures. We have considered the level of reserves.</p>	<p>There are reasonable explanations for the variances between actual and budget. We consider that the level of reserves held are reasonable for a Council of this size and are reflected in the precept figure charged for 2026/27 as a result of the in-year budget process.</p>	<p>None – the budgetary process is thorough and adequate. <i>Council Response:</i></p>
<p>E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>We have confirmed the precept due for the year and agreed its receipt. We have reviewed other income received, considered whether there were any apparent omissions and have agreed the treatment of VAT.</p>	<p>Precept and other income have been recorded accurately and in line with expectations. All income sampled has been accounted for appropriately including VAT.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>
<p>F Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.</p>	<p>We have obtained confirmation that the council do not operate a cash system and have not seen evidence of cash transaction – therefore not covered further.</p>	<p>Cash systems not operated.</p>	<p>None – the Council no longer hold cash. <i>Council Response:</i></p>
<p>G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.</p>	<p>We have tested the payroll for a specific month for correct deductions and have considered variances on gross salaries across the year. We also tested that the payments of net salaries and deductions were made by the required dates.</p>	<p>Payroll is operated in a satisfactory manner. Deductions are being correctly calculated and adequate explanation have been obtained for monthly variances.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>

Internal control objective	Work carried out	Conclusions	Recommendations
<p>H Asset and investment registers were complete and accurate and properly maintained.</p>	<p>We have reviewed the fixed asset register and have considered additions and disposals during the year.</p>	<p>We have verified significant movements in the year and found them to have been accurately recorded.</p>	<p>None – the system is working as required.</p> <p><i>Council Response:</i></p>
<p>I Periodic and year-end bank account reconciliations were properly carried out.</p>	<p>We tested a selection of bank reconciliations throughout the year and at the financial year end.</p>	<p>Bank reconciliations are properly prepared on a quarterly basis.</p>	<p>None – the system is working as required.</p> <p><i>Council Response:</i></p>
<p>J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.</p>	<p>We have reviewed the accounting statements prepared during the year to ensure they have been prepared correctly on an income and expenditure basis and are adequately supported.</p>	<p>In the main, the accounting statements have been accurately transitioned from receipts and payments to be prepared on and income and expenditure basis. There were a couple of errors noted where in year deposits received and repaid had remained within boxes 3 and 6 and the relevant adjustment for debtors had not been fully actioned. This has been rectified and the audit trail from Scribe to AGAR adjusted to prevent this re-occurring. This represents an error in presentation rather than an accounting systems error.</p>	<p>No issues occurred within the recording system – the system is working satisfactorily.</p> <p>Minor error in the manual transition from R&P to I&E presentation at year end, but all the information was correctly recorded.</p> <p>Small adjustments have been made to the 'adjustments sheet', with RFO consent, to prevent this from re-occurring.</p> <p><i>Council Response:</i></p>



Internal control objective	Work carried out	Conclusions	Recommendations
<p>K 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.</p>	<p>We have confirmed the Council was subject to a limited assurance review in 2024/25.</p>	<p>The Council was not exempt from limited assurance review in 2024/25.</p>	<p>None – Council was subject to limited assurance review as required in 2024/25.</p> <p><i>Council Response:</i></p>
<p>L The authority publishes the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.</p>	<p>We have reviewed the Council's website to confirm it is meeting the requirements of the any relevant regulations.</p>	<p>The Council have met the publication requirements by publishing all relevant documents for the previous 5 years.</p>	<p>None - The Council has met the legislative publication requirements.</p> <p><i>Council Response:</i></p>
<p>M 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 (<i>during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set</i>).</p>	<p>We have reviewed the notice announcing the public rights period for the summer of 2025 and have considered this along with Sections 1 and 2 of the 2024/25 AGAR.</p>	<p>The Council met its obligations to allow the public to inspect the financial records in line with the requirements of the Accounts and Audit Regulations.</p>	<p>None - The Council has met the requirements.</p> <p><i>Council Response:</i></p>



Internal control objective	Work carried out	Conclusions	Recommendations
<p>N The authority has complied with the publication requirements for 2024/25 AGAR.</p>	<p>We have reviewed the documentation published by the Council in relation to the 2024/25 AGAR.</p>	<p>All necessary information has been published by the required dates; the Council has therefore met the publication requirements for the 2024/25 AGAR.</p>	<p>None - The Council has met its publication requirements. <i>Council Response:</i></p>
<p>O The authority has complied with laws, regulations & proper practices relating to digital and data compliance.</p>	<p>We have reviewed the Council's website and email addresses to confirm they are meeting the requirements of the any relevant laws and regulations. We have reviewed the Council's policies relating to Freedom of Information and IT.</p>	<p>The Council has complied with all relevant laws and regulations. The Council has adopted appropriate practices in relation to digital and data compliance.</p>	<p>None - The Council has met the legislative requirements. <i>Council Response:</i></p>
<p>P Trust funds (including charitable). The council met its responsibilities as a trustee.</p>	<p>There are no Trust funds</p>	<p>Not applicable</p>	<p>None – Council is not a trustee. <i>Council Response:</i></p>

Key

	We are satisfied that the requirements of the objective have been fully met.
	We have identified some minor issues preventing the requirements of the objective to be fully met or recommendations for where best or better practices could be considered.
	We have serious concerns that the requirements of the objective are not being met and attention is required as a matter of priority.



Additional comments/observations:

On review of the information provided we note that Question 11 of Section 2 is as yet unanswered but that it should be responded to as YES following the instructions within paragraphs 2.31 - 2.33 of the Practitioners' Guide 2025, as the council does not hold any trust/trustee responsibilities and therefore has not accounted for any trust transactions, the figures within section 2 exclude trust transactions by default.

We have confirmed that the figures in boxes 3 and 6 have been amended from those presented last year to properly exclude VAT as identified in the External Auditor's 2025 Report. They have been further amended to exclude refundable deposits received and repaid. We would recommend that you insert the word 'restated' within/beside these boxes to emphasise this point.

Anticipated AGAR 2025/26 Figures:

	2025	2026
Box 1	£267,531	£364,441
Box 2	£233,250	£257,037
Box 3 - RESTATED	£149,129	£344,306
Box 4	£128,374	£146,070
Box 5	£0	£0
Box 6 - RESTATED	£157,095	£192,428
Box 7	£364,441	£627,286
Box 8	£366,896	£621,927
Box 9	£2,539,248	£2,543,164
Box 10	£0	£0