INTERNAL AUDIT REPORT 2025-26 ACCOUNTS
PERFORMED BY JULIE HARTLEY, IPFA, CILCA

NAME OF PARISH: **WIGTON TOWN COUNCIL**

DATE: **31st May 2026**

SUMMARY STATEMENT:

Financial controls for Wigton TC continue to be sound and there are clear financial records. I have no significant recommendations to make which would affect the accuracy of the AGAR Accounts that are to be advertised on the website.

SUMMARY OF TESTING AND FINDINGS

Internal Control area	Documents reviewed	Findings
Overall financial controls set out properly	Financial Regulations Standing Orders Minutes	All key documents are up to date and agreed by Council.
Budgetary Control – proper arrangements	Precept & Budget report Cash Book and Ring-fenced Accounts Council minutes	Satisfactory. Relied on Interim Audit results.
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Relied on findings and testing of interim audit. Satisfactory.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book and bank reconciliations are accurate and complete. Year End accruals properly stated.
Income controls	Cash book Bank statements/Reconciliation	Satisfactory. Checked in detail at interim audit.
Payroll – legally performed	Payroll records	Satisfactory. Checked at interim audit.
Risk Management	Insurance Policy Risk management policy	Satisfactory – checked at interim audit.
Asset Management	Asset register	Relied on interim audit.
Data & Digital Compliance	Web site	All expected procedures are in place (GDPR policies, Data Protection and Retention policies, IT policy).