

ASHWELLTHORPE & FUNDENHALL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2025/26

I have in the (virtual) presence of Mr Nigel Bailey (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested.

Nigel also acts as the Responsible Finance Officer for the council. Councillor Jacqueline Ives is presently Chairperson of the Council. I would like to thank the Parish Clerk for providing me with all the information required to carry out this audit.

PREVIOUS INTERNAL AUDITOR REPORT

Internal Auditor: Several recommendations were made last year which included: the importance of carrying out an annual ROSPA inspection; the adoption of a Reserves policy; and the requirement for the Clerk's pay & conditions to be approved annually by the Council.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Ashwellthorpe Parish Council has calculated and agreed an annual precept of £13,299 (the Council's meeting of 10th December 2024 refers).

There are no significant unexplained variances in the budget. Budgetary process is outlined in the Financial Regulations (Item 3). The council has certified itself as exempt from a limited assurance review, met the exemption criteria and made the correct declaration.

BOOK KEEPING: To include End Of Year Procedures

The cashbook is well presented.

The bank is reconciled on a monthly basis. Statements are made available for members to check.

Banking is with Barclays.

Financial reports are made to members at each meeting by the Clerk.

End of Year Bank Reconciliation and Schedule of Payments & Receipts have been correctly prepared.

No petty cash is transacted.

ACCOUNTING & INTERNAL CONTROLS **(To include regular review of key policies)**

Receipts and Payments is used as the basis for accounting.

General / Financial Risk Assessment Policy – reviewed September 2025 / July 2024 and must be reviewed annually.

Financial Regulations – May 2025 and annually.

Standing Orders – May 2025 and annually.

The Clerk is presently working to provide a comprehensive list of governance policies with review dates.

The Council annually reviews the effectiveness of its internal controls and has adopted an Internal Controls policy.

A councillor acts as the Internal Control officer (presently Cllr. Bobbi Morris).

The Council has adopted a Reserves policy (May 2025 / as discussed at last year's audit).

The Council should consider its level of Reserves at each each Budget setting meeting.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

The clerk's salary and terms and conditions is paid in accordance with members approval and statutory guidance and documented in the relevant minutes (September 2025 & February 2026).

PAYE and NIC have been properly operated (all relevant records being submitted for inspection).

Payroll is operated by Autela Payroll Services.

VAT has been properly operated and recorded.

In future, VAT Returns will be submitted quarterly to ease cashflow.

GOVERNANCE PROCEDURES

The Council typically meets ten times per year on the third Tuesday of the month (no meetings are held in August).

Council policies include:

Code of Conduct, Data Protection, Complaints, Equality, Privacy Notice, Lone Worker, Social Media, Biodiversity and Health & Safety.

A ROSPA play safety inspection was carried out in Autumn 2025 (discussed at last year's audit). A report on the current state of play equipment is to be presented to Council in the near future.

I note that the Clerk has undergone training in play area inspection.
I would recommend a fortnightly inspection of all play equipment and records retained.

Volunteers / sitting councillors may wish to avail themselves of training via the CAN training provider (see the policy below).

The Council has adopted a Training & Development policy.

Training is provided by NALC and NPTS.

COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance

1. An IT policy was adopted in November 2025.
2. The Council has adopted a gov.uk domain website. Councillors have designated gov.uk email addresses.
3. The Council's website provides accessible information which is regularly updated.
4. The Council has adopted a Website Accessibility statement and an Email Consent Form.
5. Roles & Responsibilities of councillors are outlined on the website.

Members should be encouraged to attend training on data protection and digital governance (if they have not already done so).

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

This council holds a number of assets including:
two play areas with play equipment (Thorpe Hall & Ashwellthorpe Village Hall);
two SAM2 speed signs;
land at Wymondham Road;
three defibrillators;
two Village signs;
11 X streetlights;
the War Memorial;
miscellaneous office equipment;
five parish noticeboards and six benches.

It also carries out general maintenance in the village and the churchyard.

I have inspected the Assets Register and have found this to be in order.
I would suggest that the Register is reviewed periodically to ensure that insurance requirements are met.

The Register was last updated in September 2025.

Insurance provider is Ecclesiastical. Policy renewal is due 1st June 2026.

CONCLUSIONS AND ANY RECOMMENDATIONS

I would make no formal recommendations this year as I believe that governance procedures and accountancy records for this council are of a good standard. The new Clerk is clearly very efficient. However, kindly note the remarks I have made (in italics).

In conclusion, I am satisfied that this parish council is functioning satisfactorily and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed the Annual Governance and Accountability Return (Form 2) 2025/26.

ROBIN GOREHAM

(Internal Auditor)

May 2026