

CRIMPLESHAM PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ending 31st March 2026

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

Melanie also acts as the Responsible Finance Officer for the council.

Councillor Barry Satur 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 the audit.

PREVIOUS INTERNAL AUDITOR REPORT

Internal Auditor: no formal recommendations made.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Crimplesham Parish Council has calculated and agreed an annual precept for 2024/25 of £17,418 (the Council's meeting of 21st November 2024 refers).

There are no significant unexplained variances in the budget.

Budgetary process is outlined in the Financial Regulations, Item 3.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

The bank is reconciled on a quarterly basis.

End of Year Bank Reconciliation (Summary of Receipts & Payments) has been correctly prepared.

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

Banking is with Unity Trust.

No petty cash is held.

ACCOUNTING & INTERNAL CONTROLS

(To include regular reviews of key policies)

Receipts & Payments is used as the basis for accounting.

Risk Management policy is reviewed annually (in September).

Financial Regulations - reviewed in July 2025

Standing Orders - reviewed in July 2023, due for review in July this year.

The Council does not have a formal Reserves Policy but there is a clause for Reserve fund allocation in the Risk Management policy.

The Council has adopted a Councillor Responsibility Matrix and all three councillors help to check finances.

The Council acts as sole trustee to the Playing Field charity.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated

Payroll is undertaken by NALC.

VAT has been properly operated and is up to date.

GOVERNANCE PROCEDURES

The Council meets six times per year.

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes.

Council policies include:

Code of Conduct, Data Protection, Equal Opportunities, Complaints, FOI Publication Scheme, Biodiversity and Safeguarding.

An annual ROSPA (or similar) inspection is carried out of the playing field, the most recent being in February 2026 (by Online Playgrounds).

Training is provided for councillors and staff by NPTS and NALC.

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

1. An IT Policy was adopted in July 2025.

2. The council has adopted a gov.uk domain website.

3. The Council's website provides accessible information which is regularly updated.

Councillors should be encouraged to attend courses on data protection and digital data compliance (if this is not already the case).

Records should be kept of all training activity (again, if this is not already happening).

The Council has published a Website Accessibility statement.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Crimplesham Parish Council is responsible for street light maintenance and controls assets including:

a playing field (with play equipment);

a bus shelter and seating (Main Road);

a SAM2 camera (shared with Fincham Parish Council);

a defibrillator;

noticeboard (Playing Field);

the Crimplesham Village sign;

VAS sign (Main Road);

miscellaneous other.

I have inspected the Assets Register and have found this to be well maintained.

Insurance provider is Clear Councils (renewed May 2025).

CONCLUSIONS AND ANY RECOMMENDATIONS

I make no formal recommendations as I believe that governance procedures and accountancy records for this council are of a good standard.

Kindly note the comments in italics.

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

In accordance with the above I have duly signed and completed Form 3 of the Annual Governance and Accountability Return 2025/26.

ROBIN GOREHAM

(Internal Auditor)

April 2026