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

I have in the (virtual) presence of Mrs Sonya Blythe (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested.
Sonya also acts as the Responsible Finance Officer for the council.
Cllr. Andrew Cooper is presently Chairman 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 / EXTERNAL AUDIT REPORT

Internal Auditor: No recommendations made.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Felthorpe Parish Council has calculated and approved its Annual Budget and has set its precept at £11,000, representing no change from the previous year (the meeting of 3rd December 2024 refers).
There were no significant unexplained variances in the budget.
Full explanation has been provided for all minor variances.
Budgetary process is outlined the Financial Regulations, Item 4.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained and incorporates budget monitoring.
Bank reconciliation is carried out monthly.
Detailed financial reporting is made by the Clerk at each meeting.
Banking is with Unity Trust.
The authority certified itself as exempt from a limited assurance review, met the exemption criteria and made the correct declaration.
End Of Year Bank Reconciliation has been correctly prepared.
No petty cash is transacted.

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

Income & Expenditure is used as the basis for accounting.
Risk Register – reviewed regularly. Individual risk checks cover finance, asset and any other council business.
Financial Regulations – reviewed June 2025 and annually.
Standing Orders – May 2025 and annually.

The Council has adopted an Internal Controls policy (updated May 2025 and reviewed annually).
A councillor checks the monthly payments list against the bank statements.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
PAYE and NIC have been properly operated.
VAT is properly accounted for and is up to date.
The latest reclaim was received 20/02/2026.

GOVERNANCE PROCEDURES
The Council meets on the first Tuesday of each month (excepting January and August).

The Clerk's salary is paid in accordance with members approval and statutory guidance and documented in the relevant minutes.
The Clerk's Contracts of employment is fit for purpose.

The Council has adopted several policies which include:
Code of Conduct, GDP Regulations, Equality, Complaints,
Lone Worker, Media and Privacy Notice.

Training is made available to councillors and staff when appropriate and is provided by NALC, NPTS and other suitable organisations.

COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance
1. An IT Policy was adopted in September 2025.
2. The council has adopted a Norfolk Parishes gov.uk domain website.
The councillors hold council sponsored email addresses.
3. The Council's website provides accessible information which is regularly updated.
The council has adopted a Training policy.
Councillors should be encouraged to attend courses on data protection and digital data compliance (if this is not already the case).
The Council has published a Website Accessibility statement.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS
The Parish Council owns and controls several assets including:
Bus Shelter (The Street);
Village sign;
Village well;

Defibrillator (Pavilion);
two SAM2 cameras;
Noticeboard (pavilion);
4 benches;
miscellaneous other (including office equipment).

I have inspected the Assets Register which is well presented.
Insurance provider is Clear Councils.
A 3 year Fixed Rate Agreement was entered into in July 2025.

CONCLUSIONS & ANY RECOMMENDATIONS
I would make no formal recommendations at this time.
This council is reaching high standards in both its governance and accounting procedures.
I am satisfied that this busy parish council is functioning well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have duly signed and completed the relevant part of the Annual Governance and Accountability Return (Form 2), 2025/26.

ROBIN GOREHAM
(Internal Auditor) April 2026