

Great Moulton Parish Council

Internal Audit Report
Financial Year 2025/26

Prepared by Sonya Blythe
21 April 2026

I have completed an internal audit of the accounts for Great Moulton Parish Council for the year ending March 2026.

My findings are detailed below using the tests provided in the Governance and Accountability (England) guidance.

Internal control	Test	Observations
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes (Rialtas)
	Is the cashbook arithmetically correct?	Yes
	Is the cashbook regularly balanced?	Yes
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Date Standing Orders last reviewed	March 2025
	Date Financial Regulations last reviewed	July 2024
	Has a Responsible finance officer been appointed with specific duties?	Yes, Clerk is RFO
	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes, selection of payments followed from invoice, to bank statement and minutes
	Has VAT on payments been identified, recorded and reclaimed?	Yes, accounted for in cashbook, rebate received June
	Is s137 expenditure separately recorded and within statutory limits?	Yes, separate budget code I cashbook, within limits
	Have S137 payments been approved and included in the minutes as such?	No
Risk management arrangements	Does a review of the minutes identify any unusual financial activity?	No
	Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme?	Yes, April 25 minutes
	Is insurance cover appropriate and adequate?	Yes, liability cover in place
	Are internal financial controls documented and regularly reviewed?	May 2021 (due a review to include Rialtas)

Internal control	Test	Observations
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	25/26 – January 25 minutes 26/27 – January 26 minutes
	Has the precept been calculated from the budget and been approved?	25/26 – recorded as £7390 26/27 – recorded as £7468
	Does the budget include an actual completed year?	Yes
	Is actual expenditure against budget regularly reported to the council?	Year end and budget setting
Income controls	Are there any significant unexplained variances from budget?	No
	Is income properly recorded and promptly banked?	Yes
	Does the precept recorded agree to the Council Tax authority's notification?	Statement £7390 Remittance £7390
Petty cash procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A
	Is petty cash expenditure reported to each council meeting?	N/A
Payroll controls	Is petty cash reimbursement carried out regularly?	N/A
	Do all employees have contracts of employment with clear terms and conditions?	Yes
	Do salaries paid agree with those approved by the council?	Yes
	Are salaries above the National Living Wage/Minimum Wage?	Yes September - national pay award implemented
	Are other payments to employees reasonable and approved by the council?	Yes
	Have PAYE/NIC been properly operated by the council as an employer?	Yes P60 supplied, payments made to HMRC

Internal control	Test	Observations
Asset controls	Does the council maintain a register of all material assets owned or in its care?	Yes
	Are the assets and Investments registers up to date? When were these last reviewed?	May 25 minutes (new dog bin to be added into 25/26 asset list, box 9 before signing)
	Do asset insurance valuations agree with those in the asset register?	Yes
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to council?	Yes, balances reported each meeting
	Is a bank reconciliation carried out regularly and in a timely fashion?	Monthly
	Are there any unexplained balancing entries in any reconciliation?	No
	Is the value of investments held summarised on the reconciliation?	N/A EMR report supplied
Year-end procedures	Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes, R&P
	Do accounts agree with the cash book?	AGAR – £30,913 Statements - £30,913.32
	Has a year-end bank reconciliation been undertaken?	Reconciliation - £30,913.32
	Is there an audit trail from underlying financial records to the accounts?	Yes, cashbook checked against bank statements
	Where appropriate, have debtors and creditors been properly recorded?	N/A
Procedural	Is eligibility for the General Power of Competence properly evidenced?	N/A
	Have points raised on the last Internal Audit report been considered by council and actioned?	Authority owned email address – yes -Quarterly Budget monitoring reports - no
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	Yes
	Agendas for whole year on website?	Yes

Internal control	Test	Observations
	Payments over £100 detailed on website?	Yes
	Electors' rights advertised on website?	No – outside of statutory timescale
	Councillors' responsibilities detailed on website?	Yes
	Last financial year's AGAR on website?	Yes
	Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use)	Yes
Burial Authorities only	Are fees levied in accordance with the Council's approved scale of fees and charges?	N/A
	Have fees for the cemetery been reviewed and agreed by Council?	N/A
	Have burial books been kept up to date and are they safely stored?	N/A
Allotments only	Has a list of allotment holders with amounts paid to Council been submitted?	N/A
	Have fees for the allotments been reviewed and agreed by Council?	N/A
Councils with charities only	Have Charities reported and accounted separately?	N/A
	Has the Council been named as Sole Trustee on the Charity Commission Register?	N/A
	Are the Charity meetings and accounts recorded separately from those of the Council?	N/A
ICO	Is data processed appropriately / Is Council registered with the Information Commissioners Office?	Yes, subscription paid February 2026

Internal control	Test	Observations
General Data Protection Regulations	Has the Council adopted a Data Protection Policy?	Yes
	Has the Council put in place Privacy Notices?	Yes – wrong email address in contact section
Assertion 10 – Digital and Data compliance	Email address - Does authority must have a generic email account hosted on an authority owned domain,	Yes
	Website – Does website meet legal accessibility guidelines	Yes
	Has IT policy been adopted?	Yes, September 25
Other		N/A

Thank you to Alan for supplying everything so promptly.

- I have checked through your accounts and confirmed them against income and expenditure receipts, as well as against payments in your cashbook. Bank reconciliations are regularly carried out for the accounts.
- I have confirmed that your Financial Regulations and Standing Orders are up to date.
- I have noted that your VAT has been claimed within the past year
- I have verified that your insurance is adequate and that your risks have been assessed
- I confirm that your payroll management meets requirements
- I have reviewed your budget setting process and noted that you provide Council with regular spend against budget information
- I have reviewed the AGAR against your year-end bank reconciliations and your accounts

Explanation for “no” on AGAR form

Notice of public rights to the public. The inspection period of the accounts must be 30 working days inclusive and must include the first 10 working days of July. This is always stated on the documents from the external auditor. Your public rights document was published from 19 May to 30 June, which excludes the mandatory dates. I have therefore had to tick no to this on the internal audit form. Similarly, Council should tick no to

assertion 4 on the Governance statement that you must sign off.

Notes / recommendations for 26/27:

The email address in the privacy statement is that of Tivetshall Parish Council – this should be updated

I could only see two spend against budget reports in your minutes. These should ideally be provided to Council at least quarterly, in order to fully understand the Council's financial position.

S137 - When using S137 for payments, the payment should clearly be identified within the meeting minutes as using this power. This will confirm that Councillors are collectively expressing an opinion as to the commensurate local benefit of the expenditure.

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Sonya Blythe
Internal auditor