Burgh and Tuttington Parish Council

Internal Audit Report

For Burgh and Tuttington Parish Council

Financial Year 25/26

Prepared by Maureen Anderson-Dungar

Date 27 April 2026

Contact details: Phone 01263 732530/Mobile 07775 717485

Email: mo@radcad.co.uk

I have completed an internal audit of the accounts for Burgh and Tuttington Parish Council for the year ending 31st March 2026

My findings are detailed below using the tests provided in the **Governance and Accountability (England) March 2025**

I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit.

Internal control	Test	Observations
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes
	Is the cashbook arithmetically correct?	Yes
	Is the cashbook regularly balanced to the bank?	Yes. Bank statements circulated with Meeting Agenda .
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations? Do the Financial Regulations comply with the financial details in Standing Orders?	Yes Standing Orders state that Financial procedures must be detailed in Financial Regulations with a link to the statutory requirements for Contracts and Procurement.
	Date Standing Orders last reviewed	November 2025
	Date Financial Regulations last reviewed	March 2025. A detailed document entitled Monthly Financial Procedures was adopted in September 2025 to complement the Financial Regulations.
	Has a Responsible Financial Officer been appointed with specific duties? Is this evidenced in a Job Description?	Clerk is the RFO Included with contract previously seen, not provided for this audit.
	Have goods over £5000 been competitively purchased?	None in the year under review
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes for invoices and authorisation in Minutes. The

Internal control	Test	Observations
		Council does not run a purchase order system.
	Has VAT on payments been identified, recorded and reclaimed? When was the last reclaim submitted?	Yes 24 March 2026
	Has s137 expenditure been approved and separately recorded and within statutory limits? (where applicable)	Council resolved to use GPOC in May 2023.
	Has a councillor been appointed as an Internal Control Officer?	No, all finances dealt with by full Council.
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?	Last review 2022. A schedule for reviewing policies was adopted in March 2025..
	Does the Scheme detail all potential risk areas?	Yes, but should be reviewed as soon as possible.
	Is insurance cover appropriate and adequate?	Yes.
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes, budget for 25/26 approved 13 November 2024, under Minute 10 (b)
	Has the precept been calculated from the budget and been approved?	Yes precept for 25/26 approved 13 November 2024, under Minute 10 (c)
	Does the budget include an actual completed year?	Yes

Internal control	Test	Observations
	Is actual expenditure against budget reported to the council during the year as well as at budget time?	Yes, as part of Council meetings.
	Are there any significant unexplained variances from budget?	No
Income controls	Is income properly recorded and promptly banked?	All income received via BACS
	Does the precept recorded agree to the Council Tax authority's notification?	Yes
	Are security controls over cash and near-cash adequate and effective?	No cash transactions were recorded, but the Council's Financial Regulations include controls for handling cash.
Petty cash procedures (if applicable)	Is all petty cash spent recorded and supported by VAT invoices/receipts?	No petty cash system in operation.
	Is petty cash expenditure reported to each council meeting?	N/A
	Is petty cash reimbursement carried out regularly?	N/A
Payroll controls	Do all employees have contracts of employment with clear terms and conditions?	Yes. Contract agreed in 2023, no changes.
	Do salaries paid agree with those approved by the council?	Yes
	Are salaries above the National Living Wage/Minimum Wage?	Salaries in accordance with NALC/SLCC scales.

Internal control	Test	Observations
	Are other payments to employees reasonable and approved by the council?	No additional payments recorded.
	Have PAYE/NIC been properly operated by the council as an employer?	Yes
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?	Yes. Reviewed March 2026
	How are asset valuations recorded?	By purchase price
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to council?	The Council switched from Barclays to Unity during the year. Bank statements are circulated prior to meetings and details of balances given. End year reconciliation included with accounts.
	Is a bank reconciliation carried out regularly and in a timely fashion?	Reconciliations throughout the year with bank statements circulated before meetings.
	Are there any unexplained balancing entries in any reconciliation?	No
	Does the end of year bank reconciliation include all cash held? Other than long term investments)	Year end bank reconciliation agrees to bank statement.
Year-end procedures	Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Receipts and Payments

Internal control	Test	Observations
	Do accounts agree with the cash book? Do accounts include a comparison to the previous year?	Yes. No, comparisons in budget, 24/25 accounts supplied.
	Have variations (+/- 15%) been detailed numerically and quantitively?	Yes, only one variation to report.
	Date AGAR to be considered by Council	6 May 2026
	Where appropriate, have debtors and creditors been properly recorded?	N/A
Procedural	Appointment of the IA has been agreed – minute reference	Yes, March 2026, Minute 8 (b)
	Have points raised on the last Internal Audit report been considered by council and actioned?	Yes. New website in place and all financial documentation included.
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	All except draft Minutes March 2026 which was not on website at time of audit; paper copy provided.
	Agendas for whole year on website?	Yes
	Payments over £100 detailed on website?	Not listed separately, but all identified in meeting minutes.
	Electors' rights advertised on website?	Yes
	Councillors' responsibilities detailed on website?	Yes Chair, Vice-Chair, Planning Rep and Village Green Rep.
	Last financial year's AGAR on website?	Yes

Internal control	Test	Observations
	Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use)	Council does not own any land or buildings.
Burial Authorities only	Are fees levied in accordance with the Council's approved scale of fees and charges?	The Council is not a Burial Authority
	Have fees for the cemetery been reviewed and agreed by Council?	N/A
	Were comparisons made with other cemeteries prior to setting the fees?	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?	The Council does not have any allotments
	Have fees for the allotments been reviewed and agreed by Council?	N/A
	Has a Financial Risk Assessment been undertaken for any larger projects undertaken?	The Council has no large projects on-going.
Box 10 Assertion	Data Protection Policy in place? Generic e mail account hosted on an authority owned domain? Accessibility Statement on the website? Council registered with the ICO Website meets Web Content Accessibility Guidelines?	Yes Yes, .gov.uk domain and email addresses Yes No, in conflict with Policy In the main, noncompliant item listed. Review date May 2026

Internal control	Test	Observations
	Is there an FOI Publication Scheme? Is it on the website? Is it regularly updated?	Yes Yes Yes

Reasons for any "NO" Boxes on the Internal Auditor's Report:

SECTION C – No minuted review of Risk Assessment, but financial procedures are detailed.

SECTION F – Not covered. There were no cash transactions during the year, but there is provision within Financial Regulations for dealing with cash.

Summary of my recommendations:

I can confirm that all the recommendations from the last report have been addressed. The Council has a new website and financial information has been uploaded.

Recommendations going forward:

1. Ensure that payments over £100 are listed on the website to ensure compliance with the Transparency Code.

2 Risk Assessment – the Council has well documented financial procedures, but the overall risk assessment should be reviewed as soon as possible to ensure all areas of risk are covered.

4. Data Protection – register the Council with the Information Commissioner's Office (ICO) to ensure compliance with the published Data Protection Policy.

M. E. Anderson-Dungar .... Signed

27/04/2026 .... Date