WICKLEWOOD 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 Gemma Creasey (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Gemma also acts as the Responsible Finance Officer for the council. Councillor John Seville 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.
The External Auditor: No matters raised.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS
Wicklewood Parish Council has calculated and agreed an annual precept for 2025/26 of £12,000 (the Council's meeting of 2nd December 2024 refers).
There are no significant unexplained variances in the budget.
Budgetary process is outlined in the Financial Regulations, item 4.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES
The cashbook is well maintained.
The bank is reconciled on a monthly basis.
End of Year Bank Reconciliation has been correctly prepared.
Financial reports are made to Council at each meeting by the Clerk.
No petty cash is held.

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

Income & Expenditure is used as the basis for accounting.
All relevant documentation has been duly submitted for my inspection.

Financial Regulations and Financial Risk Assessments are reviewed annually, in September.
Risk Assessment policies covering other areas of Council business are also reviewed annually.
The adequacy of the General Reserves policy is considered at the Budget Setting meeting.
Standing Orders were last reviewed in April 2025. They comprise the standard model for England.
The Council has an Internal Financial Control officer (this is presently Cllr. Hilary Matthews).

Allotment rents were reviewed in September 2025 and are reviewed regularly.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
PAYE has been properly operated (Payroll is self administered, using HMRC Basic Tools). No NIC was due.
A VAT summary for the period ending 31st March 2026 was submitted for my inspection. VAT claims are made regularly and are in date.

GOVERNANCE PROCEDURES
Council meetings are held every month except January and August.
The clerk's salary is paid in accordance with members approval and statutory guidance. Payments are reported in the monthly bank reconciliations.
A booking clerk deals with the hiring of the Village Hall.
The council's website is of a good standard and is regularly updated with minutes and agendas of meetings (see item on Assertion10).
Council policies (as shown on the website) include: Code of Conduct, Equal Opportunities (reviewed March 2025) and Safeguarding (reviewed March 2025).
General Data Protection Policy was reviewed in May 2025.
Cllr. Nick Kemp serves as the Council's Playing Fields inspector.
In addition, an annual ROSPA inspection takes place, the most recent being June 2025. Playing field inspection reports made to each meeting.
The clerk's training has been provided by NALC.

COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance
1. An IT Policy was drawn up and agreed in September 2025. The document will be reviewed annually.
2. A Norfolk Parishes gov.uk domain website is in use.
3. The Council's website provides accessible information which is regularly updated.
A staff / member training spreadsheet records all training activity.
Members should be encouraged to attend training on data protection and digital governance, if this not already the case.
A Publication Guide is available on the website.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS
Wicklewood Parish Council holds a number of assets which include the Village Hall; a Playing Field; an allotments site; agricultural land at Wymondham Road; a bus shelter; a SAM2 speed sign; and a defibrillator.
The Assets Register (as shown on the website) was updated in May 2022.
Rebuild and demolition cost estimates for the Village Hall were obtained in 2025.
Insurance renewal is due 1st June 2026 (a three year fixed period).
Insurance provider is Zurich.

CONCLUSIONS AND ANY RECOMMENDATIONS
I would make no formal recommendations (but see comment in italics above) as I believe that governance procedures and accountancy records for this council are of a very good standard. The council is Assertion 10 compliant. Kindly note the comment concerning the need for councillor training.

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