

Briningham Parish Council

Internal Audit Report

For Briningham Parish Council

Financial Year 25/26

Prepared by Di Dann, CiLCA , FILCA, PIALC qualified

7th April 2026

T 01328 878196

E mail didann@outlook.com

I have completed an internal audit of the accounts for Briningham 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
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Do the Financial Regulations comply with the financial details in Standing Orders?	Yes
	Date Standing Orders last reviewed	1 st May 2025
	Date Financial Regulations last reviewed	1 st May 2025
	Has a Responsible Financial Officer been appointed with specific duties?	Yes
	Is this evidenced in a Job Description?	Unavailable
	Have goods over £5000 been competitively purchased?	N/A
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes
	Has VAT on payments been identified, recorded and reclaimed for 25/26? When was the previous claim submitted?	Yes to 31 st March 2026. Noted – no VAT repayment for 24/25 made in 25/26 as repaid in 24/25
	Has s137 expenditure been approved and separately recorded and within statutory limits? (where applicable)	N/A

Internal control	Test	Observations
	Has a councillor been appointed as an Internal Control Officer?	Yes
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 – February 2026
	Does the Scheme detail all potential risk areas?	Yes
	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
	Has the precept been calculated from the budget and been approved?	Yes
	Does the budget include an actual completed year?	Yes
	Is actual expenditure against budget reported to the council during the year as well as at budget time?	Yes
	Are there any significant unexplained variances from budget?	No
Income controls	Is income properly recorded and promptly banked?	Yes
	Does the precept recorded agree to the Council Tax authority's notification?	Yes

Internal control	Test	Observations
	Are security controls over cash and near-cash adequate and effective?	N/A No Petty Cash
Payroll controls	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
	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
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
	How are asset valuations recorded?	At Replacement cost
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to council?	Yes
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes

Internal control	Test	Observations
	Are there any unexplained balancing entries in any reconciliation?	No
	Does the end of year bank reconciliation include all cash held?	Yes
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?	Yes
	Do accounts include a comparison to the previous year?	Yes
	Have variations (+/- 15%) been detailed numerically and quantitatively?	There are none
	Date AGAR to be considered by Council	11 th May
	Where appropriate, have debtors and creditors been properly recorded?	N/A
Procedural	Appointment of the IA has been agreed – minute reference	Yes 25/41
	Have points raised on the last Internal Audit report been considered by council and actioned?	Yes
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	Yes
	Agendas for whole year on website?	Yes
	Payments over £100 detailed on website?	Yes

Internal control	Test	Observations
	Electors' rights advertised on website?	Yes
	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 (Asset Register)
Allotments only	Has a list of allotment holders with amounts paid to Council been submitted?	Yes
	Have fees for the allotments been reviewed and agreed by Council?	Yes
	Has a Risk Assessment been undertaken?	Yes
Box 10 Assertion	Data Protection Policy in place?	Yes
	Generic e mail account hosted on an authority owned domain?	Yes
	Website Accessibility Statement on the website?	Yes
	Council registered with the ICO?	Yes
	IT Policy adopted and on the website?	Yes
	Is there an FOI Publication Scheme?	Yes
	Is it on the website?	Yes
	Is it regularly updated?	January 2025

Summary of my recommendations:

Risk Management

Identify security for hard copy documents in the Risk Management Scheme e.g. locked cabinets / retained in a safe.

Include Allotment Inspection and Risk Assessment as part of Risk Management for the Allotment sites.