

WEST WINCH 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 Mr Rob Shaw (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Rob also acts as the Responsible Finance Officer for the council. Councillor Alan Johnson 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 made.

EXTERNAL AUDITOR: It was reported that the AGAR document was not correctly completed. The issue has been rectified.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

West Winch Parish Council has calculated and agreed an annual precept for 2025/26 of £64,500 (the Council's meeting of 19th November 2024 refers). The budgetary process is outlined in the Financial Regulations, item 4. There are no significant unexplained variances in the budget. Explanations have been provided for all minor variances.

BOOKKEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

The bank is reconciled on a monthly basis.

Detailed financial reports are made monthly to Council at each meeting by the Clerk.

End of Year Bank Reconciliation and Summary of Accounts correctly prepared and inspected.

Banking is with Unity Trust.

No petty cash is transacted.

ACCOUNTING & INTERNAL CONTROLS

(To include regular reviews of key policies)

Receipts & Payments is used as the basis for accounting.

The Council has a Finance committee which oversees financial risk and management strategy. It comprises three councillors and the Clerk.

It is presently chaired by Cllr. Gavin Ball.

Risk Assessment (Financial) - reviewed June 2025 and annually.

Financial Regulations – reviewed May 2025.

Standing Orders – reviewed May 2025.

The Council has adopted a Reserves Policy.

The Council acts as sole trustee to the Village Hall charity.

It is run by a committee which includes Parish Council members.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated.

Payroll is now administered in house (utilising the “BrightHR” platform).

VAT has been properly recorded, the last claim covering the period 01/01/26 to 31/03/26.

GOVERNANCE PROCEDURES

The Council has published a Meetings protocol.

It meets on the third Tuesday of each month, excepting August and December.

The clerk's salary is paid in accordance with members approval and statutory guidance and documented in the relevant minutes (latest pay scale increase in March 2026).

Council policies include:

Code of Conduct, Data Breach Response, Health & Safety, Civility & Respect pledge, Safeguarding, Social Media, Complaints and CCTV.

Monthly inspection of play areas is carried out by councillors and duly recorded.

As noted previously, the Council has a Playing Field & Maintenance Working Group.

The last ROSPA inspection was carried out in July 2025.

Staff / councillor training is provided by NALC.

COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance

1. An IT policy has been adopted.
2. The Council has adopted a .uk domain website. The councillors have designated gov.uk email addresses.
3. The Council's website provides accessible information which is regularly updated.
4. The Council has published a Website Accessibility statement.

Members should be encouraged to attend training on data protection and digital governance.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

West Winch Parish Council is responsible for a number of assets including:

Playing field at Coronation Avenue.

Playing field at WB Centre.

Open space land at WB Centre.

a SAM2 sign.

tennis courts.

a skate park.

six bus shelters.

a defibrillator.

and a number of streetlights, seats and benches.

The Council is also responsible for the maintenance of the village green.

There are no significant changes in the Register since the last audit.

I have inspected the Assets Register which is well presented.

I would suggest that the Assets Register is kept under review to ensure insurance requirements continue to be met.

Insurance was renewed in October 2025, and the provider is HISCOX (Gallagher). Policy expires 31st October 2026.

CONCLUSIONS AND ANY RECOMMENDATIONS

I would make no formal recommendations as I believe that governance procedures and accountancy records for this council are of a good standard.

However, please note comments in italics.

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