

WEST DEREHAM 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 (locum 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 Nick Drew 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 AUDIT REPORT

Internal Auditor: A number of recommendations were made which chiefly concerned budget setting procedures.

External Auditor: None.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

West Dereham Parish Council has calculated and approved an annual precept of £17,487 (the Council's meeting of 5th December 2024 refers).

There are no significant unexplained variances in the budget.

Explanations have been provided for all variances.

Budgetary process is outlined in the Financial Regulations (Item 4).

BOOKKEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well presented.

The bank is reconciled monthly and at year end.

The Clerk makes financial reports to Council at each meeting.

End of Year Bank Reconciliation and Summary of Accounts have been prepared properly and inspected.

Banking is with Unity Trust and Barclays.

No petty cash is held or transacted.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Income & Expenditure is used as the basis for accounting.

Risk Management policy is comprehensive and should be reviewed annually.

Financial Regulations – to be reviewed in May 2026.

Standing Orders – to be reviewed in May 2026.

The above documents are fit for purpose. They should be reviewed on a regular basis.

The council has adopted an internal control statement and a Reserves policy.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

The clerk and locum clerk's salaries are paid in accordance with members approval and statutory guidance and documented in the relevant minutes. PAYE and NIC is operated in house.

(HMRC Basic Tools is used to calculate pay and deductions).

VAT has been properly operated and recorded.

The latest Return covered the period from September 2024 to 28th February 2026.

GOVERNANCE PROCEDURES

The Council meets on the first Thursday of each month (excepting August).

The Annual Parish Meeting is held in either April or May.

Council policies include:

Data Protection, Code of Conduct, Equality, Lone Working, Complaints, a Subject Access policy and a Meetings protocol.

The Council has adopted a Playground Safeguarding policy.

Clerk and Councillor training is provided by NALC and NPTS.

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

1. An IT Policy has been adopted.

I would advise that this document is reviewed annually.

2. The council has adopted a new website: westderehamparishcouncil.org and councillors have *gmail.com* email addresses.

3. The Council's website provides accessible information which is regularly updated.

Councillors should be encouraged to attend courses on data protection and digital data compliance.

The council has adopted a Training & Development policy.

A model publication scheme is in operation.

ASSETS REGISTER & INSURANCE REQUIREMENTS

West Dereham Parish Council holds assets which include:

War Memorial;

Allotment Gates East;

Allotment Gates West;

Village Sign South;

the Cemetery;

a SAM2 camera;

a defibrillator;

miscellaneous benches, etc.

I have inspected the Assets Register which is well presented.
I would suggest that Register values are reviewed periodically to ensure that appropriate levels of insurance continue to be in place.
Insurance provider is Ecclesiastical. Renewal is due on 1st June 2026.

CONCLUSIONS & ANY RECOMMENDATIONS

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

Rob is a more than capable locum Clerk. A lot of transformative work has taken place in the past few months which bodes well for the future.

Kindly note my suggestions (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