WORMEGAY 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 line with, the scope of the audit requested. Rob also acts as the Responsible Finance Officer for the council and took over as Clerk in June 2025.
Councillor Andrew McAdam 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: Several recommendations were made. Advice was offered in regard to the correct completion of the AGAR form and failure to publish the Electors Rights notice. The Council's General Reserve figure was considered to be too high.
External Auditor: Reported that it was unable to complete its review in time for the parish council to comply with publishing the required documentation.
A letter dated 30th September 2025 was subsequently sent to the Clerk which offered instructions as to what actions were necessary to conclude the review.
See my comments below under "Conclusions & Any Recommendations".

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Wormegay Parish Council has calculated and approved an annual precept of £11,403 (the Council's meeting of 21st January 2025 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 3).

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.
No petty cash is held or transacted.

ACCOUNTING & INTERNAL CONTROLS
(To include regular review of key policies)
Receipts & Payments is used as the basis for accounting.
General Risk Assessment – adopted January 2025 and reviewed in January 2026.
Financial Regulations – adopted in January 2025 and due for review in May 2026.
Standing Orders – reviewed and updated May 2025.
The above documents are fit for purpose. They should be reviewed on a regular basis.
The council has adopted an internal controls statement as well as a Budgets & Reserves policy.
Cemetery regulations were adopted in February 2025 and were reviewed in March 2026.
Cemetery fees should be reviewed at least once during each council cycle.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
The clerk's salary is paid in accordance with members approval and statutory guidance and documented in the relevant minutes.
PAYE and NIC have been properly operated
(Ewing Accountants provide the payroll service)
VAT has been properly operated and recorded.
The latest Return covers the period from 23/04/2024 to 31/03/2026.

GOVERNANCE PROCEDURES
The Council meets on the last Tuesday of every other month.
The Annual Assembly Meeting is held in April.
Council policies include:
Data Protection, Code of Conduct, Complaints, Lone Working, Biodiversity, Privacy Notice and a Meetings Protocol.
Clerk and Councillor training is provided by NPTS.

COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance
1. An IT Policy has been adopted by the council.
I would advise that this document be reviewed annually.
2. The council has adopted a new website: wormegayparishcouncil.uk
and councillors have parishcouncil.uk 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.
A publication scheme is in operation and a data audit was formulated in January 2025.

ASSETS REGISTER & INSURANCE REQUIREMENTS
Wormegay Parish Council holds assets which include:
a Cemetery.
the War Memorial.
a bus shelter.
a SAM2 camera.
village signs, benches and noticeboards.

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. Policy expires 30/09/2026.

CONCLUSIONS & ANY RECOMMENDATIONS
It appears that councillors – under the guidance of Mr Shaw – have been working hard to correct the administrative errors which occurred in the previous financial year.
I was particularly impressed to read the minutes of the meeting held in January 2025 when no fewer than sixteen policies were adopted. With the new Clerk in place, I believe that matters are moving in the right direction.

I would make no formal recommendations at this time as I believe that governance procedures and accountancy records for this council are now approaching a good standard.
Kindly note my suggestions (in italics).
In conclusion, I am satisfied that this parish council is now functioning satisfactorily 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