

UPWELL 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 Mrs Melanie Hilton (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested.

Melanie also acts as the Responsible Finance Officer for the council.

Councillor Thomas Fairbrother 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 / EXTERNAL AUDITOR REPORT

Internal Auditor: No formal recommendations made.

External Auditor: None reported.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Upwell Parish Council has calculated and agreed an annual precept of £39,608 (the Council's meeting of 11th November 2024 refers / no change from the previous year).

There were no significant unexplained variances in the budget.

Budgetary process is outlined in the Financial Regulations, items 3 & 4.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

Receipts & Payments is used as the basis for accounting.

The bank is reconciled on a quarterly basis.

End of Year Bank Reconciliation (Summary of Receipts & Payments) has been correctly prepared.

Banking is with Unity Trust plus one account with Hinckley & Rugby Building Society.

No petty cash is transacted.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Risk Management policy – is reviewed annually.

Financial Regulations – reviewed August 2024; due to be revisited in August 2026.

Standing Orders – reviewed January 2025.

Cemetery fees, agricultural land and allotment rents (last reviewed 2024) should be reviewed at least once during each council cycle.

As reported last year, the Council has adopted a Councillors' Responsibility Matrix, apportioning tasks and responsibilities.

The Council also makes use of a Core Strategy Review document to inform dates when policies and documents require review or updating.

The Council does not have a formal Reserves Policy.

The Council reviews its internal control mechanisms on an annual basis.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated (NALC is used to calculate pay and deductions).

VAT has been properly operated and is up to date.

GOVERNANCE PROCEDURES

The Council meets monthly with dates advertised on the website.

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes.

Council policies include:

Code Of Conduct, Data Protection, Equality & Diversity, Complaints, Safeguarding, Health & Safety and Biodiversity.

Training is provided via NPTS and other appropriate bodies.

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 gov.uk domain website.

The councillors hold council sponsored email addresses.

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

The council has adopted a Training & Development policy (October 2024).

Councillors should be encouraged to attend courses on data protection and digital data compliance (if this is not already the case).

Records should be kept of all training activity (again, if this is not already happening).

The Council has published a Website Accessibility statement.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Upwell Parish Council holds a number of assets including:

a village hall;

the Old School Field;

the War Memorial;

three allotment sites;

land at Old School Field;

CCTV at Playing Fields / Village Hall;

a SAM2 camera;

five bus shelters;
two defibrillators;
a War Memorial;
noticeboards & miscellaneous other (including office equipment);
and maintenance of the St. Peter's Road Cemetery.

I have inspected the Assets Register which is well presented.
I would suggest that the Assets Register is kept under constant review to ensure insurance requirements are met.
Insurance provider is Gallagher (renewed October 2025).

CONCLUSIONS & 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.
(Kindly note comments in italics).

In conclusion, I am satisfied that this enterprising 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