

**BRADWELL WITH PATTISWICK PARISH COUNCIL
REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE
YEAR ENDING 31ST MARCH 2026**

**Internal Auditor: - Shelley Boydell
Checks Undertaken: - 10/05/2026**

Activity	Met / Partially Met / Not Met	Comment/Report to Council
Do those accounts accord with the information in Section 2 of the Annual Return?	Met	Match within rounding tolerance of £1.
Will the Council give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?	Met	Notice included
Did the Council correctly provide for the period for the exercise of public rights for the previous year 2024-2025. Evidence of notice provided?	Met	Yes, displayed on website.
Has the Council responded positively to issues that were raised in the previous internal audit report?	Met	No Issues.
Are significant variances in the Annual Return (section 2) figures explained?	Met	All in good order. Variances thoroughly explained.
Has an Asset register been submitted, up to date and concurring with the Annual Report (section 2, box 9)?	Met	Yes, asset register matches Box 9.
Have financial and other risk assessments been undertaken? Date and minute number checked?	Met	Risk Management Schedule was in place but not reviewed until 13 th April 2026 – Minute – 25-6/237. Recommendation to ensure reviewed within each year.
Has the Council maintained an adequate level of insurance cover. Date and minute number checked?	Met	Approved – 12 th May 2025 – Minute – 25-6/043. Insurance documents checked for cover levels.
Is there evidence that the Council considers what legal powers it is using when contemplating undertaking activities?	Met	General power of competence adopted 8 th September 2025 – Minute - 25-6/105
Has the Council adopted financial regulations and a standing order?	Met	Financial Regulations reviewed 12 th May 2025 – Minute – 25-26/031 iv. Standing Orders reviewed 12 th May 2025 – Minute – 25-26/031 v.
Is there a Council Minute recording the precept decision? Date and minute number checked?	Met	Approved on 8 th December 2025 – Minute – 25-6/167 ii.
Does the precept requirement result from an adequate budget?	Met	Budget report circulated on 8 th December 2025 – Minute – 25-6/167 i.

Was progress against budget regularly monitored? Were the reserves adequate?	Met	Regular budget monitoring documents present in minutes.
Has a separate record of VAT been kept in the accounts?	Met	VAT recorded in separate column of cashbook. Evidence of VAT reclaim.
Has a separate record for Section 137 payments been maintained?	N/A	N/A
Were periodic bank reconciliations properly carried out during the year?	Met	Bank reconciliations at every meeting. Checked for accuracy.
Are all payments and receipts approved by the Council and recorded in the minutes? Spot checks carried out.	Met	Multiple payments checked. All compliant with financial regulations.
Have salaries to employees and allowances to members been paid in accordance with approvals? Have Tax and National Insurance requirements been properly applied?	Met	Evidence of P60, PAYE/NI present, spot checked to bank statements. HMRC annual statement of payments checked.
Has the Council considered/met the requirements for digital and data compliance? Does the council have a parish owned email and IT Policy?	Met	Parish Council owned email used. Gov.uk Domain adopted Approved – 14 th July 2025– Minute – 25-6-092. IT Policy approved 8th September 2025 – Minute - 25-6/113.
Have you been provided with access to all documents requested?	Met	All documents received
Were you supplied with contact details for the Clerk and Chair – if requested?	Met	Clerks contact details provided.
Were adequate explanations provided for any query or request for extra information?	Met	No queries.
<p>Additional Notes: For good practice the council should consider the insurance renewal as a separate agenda item and confirm that there is adequate cover.</p> <p>Review standing orders and ensure all documents requiring review at the Annual Parish Council Meeting under item 5j are considered.</p>		

I confirm that in acting as Internal Auditor for Bradwell with Pattiswick Parish Council, I am wholly independent of the Council. I have carried out the above checks and been satisfied of the Council's position prior to completion of the Annual Return of Bradwell with Pattiswick Parish Council.

Signed: - 

Dated: - 10/05/2026