

Parish Council Internal Audit requirements 2025-2026

	<u>Response</u>	<u>Internal Auditor observations</u>
<u>Contact details</u>		
Full name of Parish Council	Great and Little Kimble cum Marsh Parish Council	
Please confirm the name, telephone number & email address of the RFO/Clerk	Pauline McBride clerk@kimbleparishcouncil.gov.uk 07494 691605	
Please confirm the name, telephone number & email address of the Chairman	John Austin jaustin@kimbleparishcouncil.gov.uk 07855 326048	
Website URL	www.kimbleparishcouncil.gov.uk	
Do Councillors have PC specific e-mail addresses?	yes	
<u>May & June PC meeting dates</u>	We do this at the May meeting each year. Firstly we review the Audit report and recommended actions, then we go through the AGAR submission. The meeting is the second Wednesday of each month so this year it will be on Wednesday May 13th.	
<u>Governance</u>		
Code of Conduct – when was this adopted? Minute reference	June 22 minute reference 33	
Link to your Councillors' Registers of Interests in accordance with Code of Conduct	Document Great and Little Kimble cum Marsh ROI - Modern Council Last review was March 2025 and we would expect to do the next review sometime between March 2026 and May 2026. https://www.kimbleparishcouncil.gov.uk/Media/Policies/Financial%20Regulations%20Updated%20April%202025.pdf	
Standing Orders – date of adoption; date of last review/update; provide copy or link to website		
Financial Regulations – date of adoption; date of last review/update; provide copy or link to website	Last review was May 2025 and we would expect to do the next review sometime between March 2026 and May 2026. https://www.kimbleparishcouncil.gov.uk/Media/Policies/Standing%20Orders%20May%202025.pdf	
Other governance documents/policies: link to website	https://www.kimbleparishcouncil.gov.uk/policies	
Has the Council registered with the Information Commissioner's Office as a Data Processor/Controller and paid the annual data protection fee? When is this due for renewal?	Yes paid in January 2026, due for renewal January 2027	
Do you have a grants policy? - provide copy or link to website	https://www.kimbleparishcouncil.gov.uk/Media/Policies/Grant%20and%20Donation%20Policy.pdf	
Do you have the General Power of Competence? If so, when was this adopted? Minute reference	We did have under the last clerk but this only remained valid until the elections in May 2025	
Please provide signed acceptance of Office by Chairman following May 2025 meeting	I have photographed this and will send over with this spreadsheet	
Agendas & minutes – please provide links to website. Are agendas issued with 3 clear days' notice prior to meetings? YES Is supporting documentation made available with the agendas? YES Do you post the summons & agenda on your noticeboard and/or website? YES Agenda for the 12 months under consideration should be available for review on the website. YES	https://www.kimbleparishcouncil.gov.uk/meetings	
<u>Budget & administration</u>		
Have you reviewed Practitioners Guide 2025?	Not yet but will add to the agenda for March 2026 meeting.	
Demonstrate that the Budget was reviewed and agreed prior to setting precept for 2025/26 and 2026/27 – please give minute references. Give budget and precept totals.	2025/2026 budget was agreed in December 2024 meeting ref 145. Budget was £148,844 and precept was £42,000. 2026/2027 budget was agreed in December 2025 meeting ref 149. Budget was £101,468 and precept was £42000.	
Are there regular reviews of budget vs actual expenditure? Who conducts these? Please provide examples.	Yes, quarterly checks are done by Councillor responsible for finance matters. Quarterly report on actuals vs budget is presented to the full council	

<p>Do you have a reserves policy? Please provide detail of earmarked reserves.</p>	<p>Yes, on website if you would like to see it. The March 2025 year end level of reserves held by the Council is:</p> <p>Earmarked Playground Equipment and Repairs £2,000.00 Bus Shelters £2,500.00 Maintenance - Trees / Grass £10,000.00 Clerk Sickness / Overtime Contingency £3,000.00 3 Months Running Costs £15,000.00 Marsh Kerbing £75,000.00 Grants & Donations £5,000.00 Bridleway Fencing £5,000.00 Village Gates £8,000.00 Parish IT replacement/repair £1,500.00 Tennis Courts £175,000.00 Sensory Gardens £60,000.00 War Memorial Maintenance £10,000.00 Memorial Silhouettes £5,000.00 Neighbourhood Plan £50,000.00 Total Earmarked £427,000.00 GENERAL FUND £19,006.20 TOTAL FUNDS £446,006.20</p>	
<p>If you do not have GPC, how much is your S137 budget and is this shown as a separate column in the accounts?</p> <p>Does the Council have any loans? Please supply details, balances and repayment schedules.</p> <p>Please supply PWLB statement dated 31 March 2026.</p> <p>Has the Council received any grants, and for what purpose?</p> <p>Does your Council use Income & Expenditure or Receipts & Payments financial reporting?</p>	<p>Yes - we only spend this on the annual donation for a remembrance wreath, previously budgeted at £150 pa and increased to £200 for 2026/2027 budget</p>	
<p>Is a bank reconciliation made monthly? Is it presented to the Council?</p> <p>Do you have allotments? If so, when were fees and leases last reviewed? Does the PC manage them or an association?</p> <p>Do you manage a burial ground? – when were fees last reviewed – minute reference.</p> <p>Do you manage any community buildings? Please give details – are they available for hire etc?</p>	<p>N/A</p> <p>Not yet but likely to receive a £16k grant by the end of March.</p> <p>Receipts and Payments</p> <p>Yes and yes it is included monthly in the finance section of each meeting and Councillors are provided copies of the scribe 'all banks' reconciliation. Bank balances are noted in the meeting pack and minutes.</p>	
<p>Do you manage any community spaces – recreation fields, play areas etc?</p> <p>Do you have petty cash? How much and what is it used for?</p> <p>Does the Council/Clerk or any other employee have a credit/debit card in the council's name? What are the processes for use and payment?</p> <p>Cash payments received – is this covered in your financial regulations?</p> <p>VAT – is the council VAT registered?</p> <p>Are VAT claims made regularly using VAT invoices?</p>	<p>No</p> <p>No</p> <p>No – although the PC own the Village Hall, this is leased out to and completely separately managed by the Village Hall charity</p> <p>One playground at the moment but will have a sensory garden and more play/gym equipment later in 2026</p> <p>No</p> <p>Yes I have a Zemplar card which is topped back up each month to £500. It is mostly used for monthly direct debits for mobile phone, ink subscription and webhosting for the neighbourhood plan. Occasionally I use it for Amazon purchases for things like stationery</p> <p>We don't receive any cash, only on-line receipts for things like bank interest and CIL receipts.</p> <p>Yes</p> <p>This is done each year in May</p> <p>On-line payments for almost everything, Clerk inputs to Lloyds bank and two of three signatories then have to separately authorise the payment. Clerk has no authorisation access, purely input.</p> <p>All Councillors will have received a payment listing with copies of all invoices to be paid. This is agreed by all at the monthly meeting and is then checked and authorised on-line by the two from three who have signatory access.</p>	
<p>How are payments made? Cheque, BACS, D/Debit? What controls are in place? Are these minuted? (I will require sight of sample invoices once I have examined the cash book).</p> <p>Payments – how many councillors are on the Bank mandate and how many authorise each payment?</p> <p>Is the Council a sole trustee to a Charity? Are the bank accounts separate? Is the Charity registered with the Charities Commission (supply charity number) and are accounting submissions current?</p>	<p>3 signatories and 2 must authorise.</p>	<p>Yes to the Kimble Stewart Hall charitable which manages the village hall. Charity number 1085185. They have their own bank account totally separate from the PC and yes their accounts are up to date.</p>
<p>Risk Management</p> <p>Insurance – when does this renew? Please provide a copy of the current schedule</p> <p>Are you in a 3-year Long Term Agreement?</p> <p>When was coverage reviewed in terms of assets and provider?</p> <p>Are purchases made/assets acquired through the year added immediately?</p> <p>Strategic Risk Assessment – when was this last reviewed? Please provide copy or link to website</p> <p>Who reviews internal controls? How often?</p> <p>Asset Register – when was this reviewed and is it updated to reflect acquisitions and removals? On what basis are the valuations?</p>	<p>April 2026 - will include current schedule</p> <p>Yes but this ends on 31/3/2026 and so I am currently getting quotes from others to compare when I see renewal offer.</p> <p>Reviewed last March and will be reviewed again as part of the asset register review this month and insurance review and comparisons in March</p> <p>Yes</p> <p>https://www.kimbleparishcouncil.gov.uk/Media/Policies/Parish%20Council%20Risk%20Assessment%202025%202026.pdf</p> <p>Initially the clerk and finance councillor review and then the whole council review and agree the policy each year, usually in March</p> <p>Reviewed February 2026 and will be reviewed again at year end. Valuations are at cost.</p>	

<p>What land or buildings are included in your assets (if any)? Are these published on your website?</p> <p>What inspections are carried out on Parish Council assets, including trees? How frequently?</p> <p>Electronic Data – how is this stored? Are there back-ups?</p> <p>Physical hard copy files and documents – how/where are these stored?</p> <p>Is a dedicated laptop/PC supplied to the Clerk/RFO and any other staff member who may need it?</p> <p>Burial Ground Risk assessments - please provide copy or link to website</p> <p>Allotments Risk Assessment - please provide copy or link to website</p> <p>Community Hall(s) Risk Assessment - please provide copy or link to website</p> <p>Recreation Grounds, Play area(s) Risk Assessment - please provide copy or link to website. Are RoSPA inspections conducted? How often? Are interim inspections conducted & by whom?</p>	<p>The village hall is noted on the asset register but, as it's separately managed by the KSH charity, insurance is done by them</p> <p>Playground items are checked weekly and full inspection is done in December each year.</p> <p>Defibrillators are checked monthly. There are no trees, although there will be some baby trees planted in the new sensory gardens. We have already sown about tree inspections but it will be a few years before these will be required due to size of saplings</p> <p>We use drop box and there is a back up taken regularly and stored on a memory stick.</p> <p>Locked cabinet at the Village Hall for older files, current files kept at Clerks home office.</p> <p>Yes</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>One small playground is covered under item RA14 in the overall risk assessment policy mentioned above. Councillor inspects weekly and annual ROSPA inspection done in December each year.</p>	
<p>Employment & staff</p> <p>How many staff are employed, and do they all have contracts?</p> <p>Is the council registered with HMRC as an employer and are all staff processed as employees through a payroll provider or in-house system complying with PAYE/NIC requirements? Please provide proof of HMRC compliance.</p> <p>Are Councillor allowances paid and are they processed through HMRC?</p> <p>Please confirm that the Council is not benefitting from the Employers' National Insurance Allowance</p> <p>Are employers' national insurance contributions being made where relevant and please supply evidence.</p> <p>Is the Council registered with the Pensions Regulator and have pensions been offered where appropriate? Please provide the latest compliance notice.</p> <p>Is a working from home allowance paid? How much? Where is this cost allocated?</p> <p>Is regular training made available to staff?</p>	<p>Just the clerk and yes.</p> <p>Yes registered and payroll done through an outside payroll provider, who provides payslips and HMRC and pension statements which are paid monthly.</p> <p>No allowances paid.</p> <p>No it is not.</p> <p>Yes. I will provide a copy of the payroll provider HMRC statement and you will find HMRC monthly payments listed in the meeting pack and minutes</p> <p>Yes, have to re-register in February (it would not let me do this any earlier) so will provide info when I do this</p> <p>Yes £26 per month and is shown as a separate expense in the accounts.</p> <p>Yes, I have done ILCA and FILCA</p>	
<p>Website & Accessibility</p> <p>Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 – has the PC website been updated to reflect the requirements?</p> <p>Does it conform, contain an accessibility statement? Has the accessibility statement been updated, and the site regularly reviewed/tested?</p> <p>Are all PC generated documents back to 23 September 2018 in an accessible format?</p>	<p>Yes - this is done by our supplier TEEC</p> <p>Yes - this is done by our supplier TEEC</p> <p>Yes</p>	
<p>Digital and Data Compliance</p> <p>Have you reviewed the new assertion 10 requirements in Practitioners' Guide?</p> <p>Do you have an IT policy?</p> <p>Have you conducted a data protection audit?</p> <p>Please supply a copy of or link to your ICO information available policy.</p> <p>Please supply a copy of or link to your Data Protection policy and website privacy notice.</p> <p>Has your Council reviewed and applied the Data Use & Access Act 2025 (DUAA)?</p> <p>Has the Council implemented Data Protection training for Staff and/or Councillors?</p>	<p>Yes</p> <p>Not yet but planning it for the March meeting</p> <p>Done as part of adopting the data protection policy in September 2025</p> <p>Think this is the data protection policy -</p> <p>https://www.kimbleparishcouncil.gov.uk/Media/Policies/Data%20Protection%20Policy%20-20adopted%2010th%20September%202025.pdf</p> <p>Done as part of adopting the data protection policy in September 2025</p> <p>Done as part of adopting the data protection policy in September 2025</p>	
<p>Transparency Code</p> <p>Councils under £25,000 are required to publish certain items on their websites under the Transparency Code for Smaller Authorities 2015. Does yours meet these requirements?</p>	<p>N/A</p>	
<p>Annual Audit and year-end processes - please supply:</p> <p>Full copies of your cash book. (Or, read-only access to Scribe/Rialtas or other software)</p> <p>Part completed Draft Section 2 of the AGAR – pre-Internal Audit (Accounting statement, completed & signed by RFO)</p> <p>Bank reconciliation and copy of 31 March 2025 and 31 March 2026 bank statements</p> <p>Explanation of variances 2025/26</p> <p>Asset register</p> <p>Last VAT return documentation</p> <p>Evidence of HMRC employer registration</p> <p>Copy or link to 2024/25 full AGAR</p>	<p>This will be done after March month end</p> <p>Will include March 2025 now and add 2026 after March 2026 month end.</p> <p>This will be done after March month end</p> <p>This will be updated again at March month end</p> <p>Will include last year end, next VAT return will be done around May 2026</p> <p>This is done by our payroll provider, hopefully my payslip/PAYE deductions/HMRC payments are enough evidence that I have been registered.</p> <p>https://www.kimbleparishcouncil.gov.uk/media/Accounts/2024-2025/AGAR%20PKF%20Report%206%20pages%202024%2025%20IA%20Complete.pdf</p>	

Copy or link to 2024/25 signed External Auditor certificate or Certificate of Exemption	https://www.kimbleparishcouncil.gov.uk/media/Accounts/2024-2025/BU0081%20S3.pdf	
Copy or link to 2024/25 Notice of Conclusion of Audit (where appropriate)	https://www.kimbleparishcouncil.gov.uk/media/Accounts/2024-2025/Notice%20of%20Conclusion%20of%20Audit%2024-25.pdf	
Copy or link to explanation of variances for 2024/25	https://www.kimbleparishcouncil.gov.uk/media/Accounts/2024-2025/ExplanationOfVariances%202024_2025.pdf	
Do you have proof that the Notice of Electors Rights for 2024/25 was published? A notice of intent should have been submitted with last year's audit and a separate notice placed on the website and noticeboard.	https://www.kimbleparishcouncil.gov.uk/media/Accounts/2024-2025/Electors%20Rights%20Notification%202024%202025.pdf	
Copy or link to 2024/25 Internal Audit (AGAR & written report)	https://www.kimbleparishcouncil.gov.uk/media/Accounts/2024-2025/Kimble%20Internal%20Audit%20Report%2024%2025.pdf	
Was the 2024/25 Internal Auditor report presented to the Council (minute ref) and, were actions taken to address any issues raised?	Yes - May meeting minute ref 24	
Was the External Auditor's report (where applicable) presented to Council (minute ref) and were any actions taken to address any issues raised?	September 2025 meeting minute ref 84. Nothing to address. Will be available after March meeting.	
Draft minutes for March 2026 if not yet available on website.		
<u>Follow-up</u> Once the above information has been reviewed and assessed, I will request sight of further documentation – mainly invoices and signed copies of the minutes plus sample payroll slips.		