

OUTWELL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year to 31st March 2026

I have in the (virtual) presence of Mrs Debbie Newton (Parish Clerk), inspected the parish council documents as appropriate, and line with, the scope of the audit requested.

Debbie also acts as the RFO for the council.

Cllr. Fred Keer is presently Chairperson of the Council.

I would like to thank the Clerk for providing me with all the information required to carry out this audit.

PREVIOUS INTERNAL / EXTERNAL AUDITOR REPORT

Internal Auditor: No formal recommendations made.

External Auditor: No matters raised.

ANNUAL PRECEPT & BUDGETARY PROCESS

The annual budget was approved and a precept set at £28,574 (the Council meeting of 4th December 2024 refers).

There were no significant unexplained variances in the budget.

Explanations have been provided for all variances (such as the cost of the new riverside railings).

The budgetary process is outlined in the Financial Regulations (item 3).

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The bank is reconciled and reported on a monthly basis.

The cashbook is well presented and balanced on a monthly basis.

Regular financial reporting is made by the Clerk at each meeting. As noted previously, this includes the recording of actual spend against budget.

All expenditure is recorded in the minutes.

As previously noted, an online banking system is employed.

Banking is with Unity Trust Bank (end of year statement provided).

End of Year Bank Reconciliation and the Summary of Receipts & Payments have been correctly prepared.

No petty cash is transacted.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Income & Expenditure is used as the basis for accounting.

Risk Management / Assessment Policy – May 2026 and must be reviewed annually.

Financial Regulations – May 2026 and reviewed annually.

Standing Orders – May 2026 and annually.

Councillors Keer and Semmens act as Internal Control / Finance officers for the Council. Their main remit is to oversee expenditure and assist in compiling the Annual Budget.

The Chair carries out monthly checks and copies are made available to councillors.

Internal Control measures are set out in the Financial Regulations (item 2).

The Council acts as custodian trustee for the Recreation Field charity.

Allotment rents should be reviewed at least once during each four year council cycle (the last review took place in October 2025 during budget setting discussions).

Cllr. Dale Boyce “leads” on allotments.

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 (an accountant is employed to oversee calculations).

VAT has been properly applied and recorded.

The latest Return covers the period 01-04-2024 to 07/12/2025.

GOVERNANCE PROCEDURES

(To include Salaries & Terms of Employment)

The Council meets monthly on the first Tuesday of each month (excepting January).

The Council publishes a monthly action plan and an annual report.

Council policies include:

Data Protection, Code of Conduct, Equal Opportunities, Complaints, Safeguarding, Social Media and Biodiversity.

The Recreation Field charity is responsible for all recreation/equipment matters.

Training for Clerk and councillors is provided by NALC.

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

1. An IT policy was adopted at the AGM in May 2026.

2. The Council has adopted a gov.uk domain website.

Councillors hold designated gov.uk email addresses.

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

4. The Council has adopted a Website Accessibility statement as well as a Records Management policy and a Privacy policy.

Members should be encouraged to attend training on data protection and digital governance (if they have not already done so).

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

The council's assets include:

The Recreation Ground (Robbs Chase) – managed by a charity.

Outwell Village Hall,

Land at The Tramway (a walkway),

three allotment sites at Goodman's Crossing,

Langhorn's Lane and Baldwins Drove,

4 Wooden Seats,

a bus shelter,

55 Lamp brackets,

2 Noticeboards,

miscellaneous equipment,

Riverside railings (new).

In addition, the Council is responsible for the maintenance of the Cemetery, the Boat Basin, the Village Green, the infilled canal (owned by NCC)

and the Tramway.

I would suggest that values continue to be monitored regularly to ensure that adequate levels of insurance remain in place.

Insurance provider is Clear Councils. Policy is due for renewal on 1st June 2026.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time. Kindly note the two suggestions (in italics).

This is a well organised council which is continuing to reach high standards in both its governance and accounting procedures. An efficient Clerk combines with well motivated councillors.

I am satisfied that this parish council is functioning well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have duly signed and completed the relevant section of the Annual Governance and Accountability Return (Form 3) 2025/26.

ROBIN GOREHAM
(Internal Auditor)

May 2026