Internal Audit Report 2025/26 Culmington Parish Council

10/05/2026

A Appropriate accounting records have been properly kept throughout the financial year.

I have checked:
Income
- Each entry for income has appropriate supporting documents.

Outgoings
- Each entry for outgoings has appropriate supporting documents.

All entries have appropriate and supporting documents.

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

- VAT. Noted a 'reclaim payment' 12/08/2025 £720.48 however noted that this is only done annually for small parishes.

C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

- Risk Assessment

Risk Assessment reviews took place at meetings 04/03/2025 and 03/03/2026. Website provides a copy of both.
- Health and Safety Policy

Health and Safety Policy review took place at meeting 07/10/2025 and adopted. Website provides a copy of this.
- Parish Boundaries map available on the home page of the website.

D The precept or rates requirement resulted an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

- Precept / rates budgeting – resolved and agreed at Parish Council meetings on 07/01/2025 and 06/01/2026. Also available on website.

E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

- No comments.

F Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.

- Not applicable as no cash payments or receipts. No petty cash held.

G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

- All payments are supported by appropriate documentation and entries.
- Clerk salary paid as contracted.
- Clerk has chosen not to request to join pension scheme. Re-enrolment was completed.
- No note of any members receiving any allowances during the period as no councillors claimed allowances.

H Asset and investments registers were complete and accurate and properly maintained.

- Insurance policy with Zurich 01/06/2025 to 31/05/2026.
- Schedule includes cover for: Contents for a Sum Insured of £23,000.
- Asset Register was reviewed and adopted at Council meetings on 04/03/2025 and 03/03/2026. This is available on the website under the Policies and Council Documents tab.
    - However, there is a link to this on the Accounts and Governance tab for 2025/26 but there is no document attached to this. This should be uploaded for consistency.

There is a Location of Land and Public Buildings statement on the website which states 'Culmington Parish Council is Custodian Trustee for Culmington Village Hall including the car park. The location is: Culmington Village Hall, Culmington, Nr Ludlow Shropshire. SY8 2DA'.
The Parish Council is Custodian Trustee but it is the responsibility of the Village Hall Committee to insure the Building, Contents and Public Liability are arranged.

Recommendation that the Village Hall Committee provides confirmation to the Parish Council of the insurance being in place annually and Renewal Confirmation.

I Periodic bank account reconciliations were properly carried out during the year.

- Bank reconciliations were provided regularly to members at council meetings throughout the period. All agreed and accepted by council members = internal control achieved.
- This is available on the website.

J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure) agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

- Accounting statements prepared on receipts and payments basis.
- All supported by appropriate/adequate records and provided to members.

K If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt.

- Council fully met exemption criteria and annual gross income and expenditure both below £25,000.

L The authority published the required information on a website / webpage up to date at the time of the internal audit in accordance with the relevant legislation.

- Yes, all documentation available on website.

M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.

- Website has a page under Accounts and Governance tab for 2024/25 named 'Notice of Exercise of Public Rights'.
- All documentation available on website.

N The authority has complied with the publication requirements for 2024/25 AGAR.

- All documentation available on website.

O The authority has complied with laws, regulations & proper practices relating to digital and data compliance.

- Parish Council has registered for and paid Data Protection Fee £47.00 to Information Commissioner's Office and therefore has accepted the laid down requirements. The clerk is registered as the Data Protection Officer.
- The Information Technology Policy, Data Protection Policy and the Subject Access Policy are on the website.
- The website complies with the requirements: Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018
- The council has a generic email address clerk@culmington-pc.gov.uk
- The council has published the Freedom of Information Publication Scheme
- Transparency Code – all of the documents required are on the website.

Signed: .....

Name: .....

Date: .....