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

I have in the presence of Mrs Anita Rose (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested.
Anita also acts as the Responsible Finance Officer (RFO) for the council.
Cllr. Graham Clarke is presently Chairman of the Council.
I would like to thank the Parish Clerk for providing me with all the information required to carry out this audit.

PREVIOUS INTERNAL / EXTERNAL AUDIT REPORT

Internal Auditor: No formal recommendations made. A suggestion that the Council updates and reviews its Reserves policy was made.
External Auditor: No remarks made.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Mattishall Parish Council has calculated and approved an annual precept of £103,838 for the 2025/26 financial year (the Council's meeting of 6th January 2025, minute 6.2 refers).
There were no significant unexplained variances in the budget.
Earmarked Reserves and Projects are clearly shown in the Budget document.
Budgetary process is outlined in the Risk Assessment document, Item 7.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well presented.
The bank is reconciled on a monthly basis.
A Financial Report is presented by the Clerk at each meeting.
Spend against budget is reported quarterly.
All invoices and receipts have been provided for inspection.
An End of Year Bank Reconciliation and Summary of Receipts and Payments have been correctly prepared.
Banking is with Unity Trust. The Council also has a Savings account with Hinckley & Rugby Building Society and an NS & I account (all statements provided).
No petty cash is transacted.

ACCOUNTING & INTERNAL CONTROLS
(To include regular review of key policies)
Receipts & Payments is used as the basis for accounting.

Financial Risk Assessment / General Risk Assessment – reviewed March 2026 and July 2025, respectively.
Financial Regulations – reviewed July 2025 and annually.
Standing Orders – September 2025 and every three years.

Anita employs cost centre management accounting procedures (via Scribe).

A councillor checks the finances regularly and acts as the Internal Control officer (this is presently Cllr. Roisin Murray).

The Reserves policy was reviewed in July 2025. The Council also has an Investment policy in place.

I would suggest that burial fees (last reviewed November 2025) are reviewed at least once in every four year council cycle.

The Council adopted a General Power of Competence in May 2023.

The Council acts as custodian trustee to the Barlow Charity.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
PAYE and NIC have been properly operated (all relevant payroll records, pension records and payslips being submitted for inspection).

VAT has been properly implemented, recorded and is up to date.
The latest Return covers the period 01/10/2025 – 31/03/2026.

GOVERNANCE PROCEDURES
The Clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes.
The Clerk’s contract of employment / Job description is fit for purpose.

Council policies include:
Data Protection, Code of Conduct, Neighbourhood Plan, Complaints, Equality, Social Media, Dignity At Work, Safeguarding and Biodiversity.

The Neighbourhood Plan was officially adopted in June 2025.

A full Play Area annual inspection report was carried out in December 2025 by the Play Inspection Company (RPII standard).
In addition, the council handyman carries out a weekly check.
A Play Area Inspection policy was adopted by the Council in January 2024. This will be reviewed on a three yearly basis.

The council has also adopted a training policy.
Clerk & Councillor training is provided by NPTS.

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

1. An IT policy was adopted in July 2025.
2. The Council has adopted a gov.uk domain website.
Councillors have been provided with gov.uk email addresses.
3. The Council's website provides accessible information which is regularly updated. The Council has now completed the process of migrating information across to its new website.
4. The Council has adopted a Website Accessibility statement as well as a Privacy Statement and a Data Information audit.

GDPR / data management training was undertaken by the Clerk and councillors (with NPTS) in September 2024.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

The Parish Council controls holds key assets such as:
the Burgh Lane Cemetery,
the War Memorial (Village Green),
Community Orchard & woodland (Kingfishers),
the All Saints Churchyard,
two allotment sites (Burgh Lane and Kingfishers – run by the Allotments Society),
a childrens' play area (Old School Green) & extensive play equipment,
two SAM 2 speed activated signs,
a Church Clock,
a defibrillator (at the Village green),
a number of noticeboards,
miscellaneous street furniture & fencing,
miscellaneous office equipment
and four bus shelters.

I have inspected the Assets Register which is well presented and updated in April 2026.

Insurance provider is Ecclesiastical. Renewal is due on 3rd June 2026.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time.
I remain satisfied that governance procedures and accountancy records for this council continue to be of a very good standard.

In conclusion, I am satisfied that this parish council is continuing to function 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) May 2026