CRINGLEFORD 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 (virtual) presence of Mrs Sonya Blythe (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested.
Sonya also acts as the Responsible Finance Officer for the council.
Cllr. Trevor Wang 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.
Mid term audit (19/12/2025): No recommendations.
External Auditor: No matters raised.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Cringleford Parish Council has calculated and approved its Annual Budget and has set its precept at £452,456 (the meeting of 15th January 2025 refers).
There were no significant unexplained variances in the budget.
Full explanation has been provided for all variances.
Budgetary process is outlined in the Financial Regulations, item 4.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook (for all accounts) is well maintained.
Bank reconciliation is carried out monthly.
Detailed financial reporting is made by the Clerk at each meeting.
Actual spend is reported against budget.

Sonya uses Cost Centre accounting systems.

A Supporting Reserves Reconciliation for the Annual Return has been drawn up (see below).
Banking is with Lloyds, Nationwide, Unity Trust and Hampshire Trust Bank (all statements provided for inspection).

End Of Year Bank Reconciliation and balance sheet have been correctly prepared.

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

Finance / Strategic Risk Assessment policies – reviewed annually.
Assessments include Finance, Strategic, Health & Safety and Legal.
Arrangements are reviewed regularly by the Finance Advisory Group.
- last reviewed March 2025

Financial Regulations – May 2025 and annually.
Standing Orders – May 2025 and annually.

The Council has adopted an Internal Controls / Internal Audit policy (last reviewed in May 2025, and annually).

Sonya has provided me with a Supporting Reserves Reconciliation for the Annual Return as well as a listing of Earmarked Reserves.

A councillor checks the monthly payments list against the bank statements.

Allotment rents review will now be added to the formal review for each year.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
Contracts of employment, PAYE and NIC have been properly operated (all relevant records being submitted for inspection).
VAT is properly accounted for and is up to date.
The last Return covered the quarterly period ending 31 March 2026.
A VAT control account is held and it appears on the Balance Sheet.

GOVERNANCE PROCEDURES
The Council meets on the second Wednesday of each month (excepting August).

The Clerk and Admin Assistant’s salaries are paid in accordance with members approval and statutory guidance and documented in the relevant minutes.
Contracts of employment are fit for purpose.

As noted last year, a new staffing structure has been developed as the Council continues to grow rapidly and absorb more responsibilities.

The Council’s policies include:

Code of Conduct, General Data Protection Regulations, Equal Opportunities, Health & Safety, Complaints, Antisocial Behaviour, Media Relations, Publication Scheme, Whistleblowing and Safeguarding.

The council has developed a Neighbourhood Development Plan, a Road Safety Strategy and a Recreation Strategy.

The Council has adopted a Play Equipment policy to manage risk.
The annual Play areas / equipment inspection was carried out in September 2025 by the Play Inspection Company.
Weekly inspections are carried out by the Council.

Training is made available to councillors and staff when appropriate and is provided by NALC, NPTS and other suitable providers.

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 an org.uk domain website.
Councillors have been provided with designated org.uk email addresses.
3. The Council's website provides accessible information which is regularly updated.
4. The Council has published a Website Accessibility statement and a Records Retention policy.

Members should be encouraged to attend training on data protection and digital governance.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS
The Parish Council owns and controls assets which include:

The Willow Centre, its car park and field on Willowcroft Way, plus extensive equipment including a defibrillator;
The Jubilee Centre, TJC building & land, plus extensive equipment;
Recreation Ground Oakfields Road) with tennis courts etc;
Sports Pavilion with defibrillator, miscellaneous sports equipment;
Pavilion office;
Four additional Play areas (Dragonfly Lane, Willowcroft, The Pines, Almond Drive);
Allotment site (Cringleford Heights) – now adopted by council;
Several other pieces and parcels of land;
Street lighting;
Four Bus Shelters;

Three tractors;
Miscellaneous office & other equipment.

The Pump Track planning application is pending.

I have inspected the Assets Register which is well presented.

I would suggest that the Register is reviewed regularly to ensure that insurance requirements continue to be met.

Insurance provider is Zurich Municipal. Renewal is due 29th May 2026.

CONCLUSIONS & ANY RECOMMENDATIONS
I would make no formal recommendations at this time.
Kindly note the comment (in italics) concerning the need for councillors to undertake data management training.

This council is continuing to reach high standards in both its governance and accounting procedures.
The Council has been greatly proactive rather than reactive – and it now appears to be in an extremely good position to see off any potential issues or pitfalls that might occur in the future.

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

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

ROBIN GOREHAM
(Internal Auditor) April 2026