GRIMOLDBY AND MANBY PARISH COUNCIL
INTERNAL AUDIT 2025 - 2026

I have carried out the audit of Grimoldby & Manby Parish Council for the year 1st April 2025 to 31st March 2026 and make the following observations and notes:

A ACCOUNTS	Accounts are kept on a spreadsheet clearly showing income and expenditure, including cheque numbers.
B FINANCIAL REGS/INVOICES	The council has in place substantial Regulations, which are reviewed periodically and confirmed by council. Invoices are properly recorded and VAT properly accounted for and claimed.
C RISK ASSESSMENT	The Council has in place substantial Risk Management and all policies, including Standing Orders, Financial Regulations and Code of Conduct were reviewed and adopted during the financial year. The Risk management policy was regularly reviewed throughout the year.
D PRECEPT/PROGRESS	Budget progress is regularly monitored and the precept setting process was undertaken in full at the appropriate meeting
E INCOME/VAT	Expected income was received and recorded on the spreadsheet.
F PETTY CASH	There is no petty cash held.
G SALARIES	Salaries are paid and approved by Council and a PAYE system is in place and operated by the Clerk
H ASSETS	The Asset Register is up to date ad reviewed twice during the year
I RECONCILIATIONS	There are monthly bank reconciliations and reports to council done throughout the year.
J ACCOUNTING BASIS	The correct accounting basis has been used and supported by audit trail and bank statements.
K LIMITED ASSURANCE	The Council was not exempt from limited assurance review and the review was carried out for 24 / 25 year with no reports.
L WEBSITE	The required information was published on the website
M EXERCISE RIGHTS	The Council carried out its publication requirements for exercise of rights of electors for the 24 / 25 audit.
N PUBLICATION	The Council has complied with the requirements for the 24 / 25 AGAR
O IT / DATA REQUIREMENTS	The Council has met and complied with IT and Data Protection requirements.

My only point would be there does not appear, in the information submitted to me, a claim for VAT as yet for 25/26 year, and no evidence of VAT receipts in the bank statements for 24/25 year. I would also suggest strict restrictions placed on the use of a Council Debit card. These are minor points.

I have no concerns to raise regarding the Council's financial management and the Clerk has kept all records in good order, with good audit trails in place. She should be congratulated on presenting good information for Audit and for undertaking and ensuring good practice throughout the year.

J. Cooper BSc

10th June 2026