Burnham Market Parish Council

Internal Audit Report

Financial Year 2025/2026

Including explanatory notes for Annual Return

(where a no has been marked)

Prepared by Tina Cunnell BSc Hons CiLCA

25 April 2026

Background

Burnham Market is a parish council within the district of the Borough Council of Kings Lynn & West Norfolk. The Council consists of 8 with one current vacancy.

The council has a precept of £ 45,509.75 and provides and pays for the following services:

- Allotments
- Grants

The council has had a disrupted year with local clerks and councillor resignations the current clerk joined in

Significant events 25/26

Recently have been able to attract candidates for co-option that should occur in the near future.

Clerk	Annalisa Nathalia Dovey
Chair	Cllr Keith Morris
Total Receipts	£57,067.37
Total Payments	£51,475.71
Reserves	£47,750.34
Website	https://www.burnhammarketparishcouncil.gov.uk
Clerks email	Parishclerk@burnhammarketparishcouncil.gov.uk

I have completed an internal audit of the accounts for docking Parish Council for the year ending Mar 2026.

My findings are detailed below using the tests provided in the Governance and Accountability (England) 2021.

I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit

Internal Audit Tests

A. Appropriate accounting records have been properly kept throughout the financial year.
Yes:
The accounting system now in place is Scribe which is an accounting package that can fulfil the controls and information required by the council and the transactions have been loaded by the clerk, with payments and bank reconciliations are presented and minutes.
B. This authority has complied with its financial regulation, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
Yes
C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
Yes
D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was monitored and reserves were appropriate.
Yes.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.
Yes
F. Petty Cash payments were properly supported by receipts all petty cash expenditure was approved and VAT appropriately accounted for.
Yes
G. Salaries to employees and allowances to members were paid in accordance with this authorities approval and PAYE and NI requirements were properly applied**.**
Yes
H. Asset and investment registers were complete and accurate and properly maintained.
Yes
I. Periodic bank account reconciliations were properly carried out during the year.
Yes
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.
Yes
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt
Not applicable
L. Verify that the Council has published, for the prior financial year, all the information as required by the Transparency Code as set out in Annex A of the code.
Yes
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
Yes
N. The authority complied with the publication requirements for the prior year AGAR.
Yes
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.
Yes

Summary

There has been significant improvement of the management of the council, with the recommendations from last year being implemented. The appointment of a co-opted councillor will allow the implementation of further internal control measures, as the council works towards best practice processes.

The clerk has obviously puy in a lot of work to improve the audit from last year and should be commended for this.