

## Ingham Parish Council

Notes from the Internal Auditor in relation to 'No' responses on the Annual Internal Audit Report 2025/26.

<b>Internal Control Objective D</b>	“The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”
Internal Auditor response	No. As per the Internal Audit guidance in the Practitioner’s Guide, I do not feel that the council meets the criteria for a ‘Yes’ response.
Explanation for the response	<p>The January 2025 minutes show that council reviewed the 2025-26 draft budget – and then agreed the precept. No budget details were published in the minutes. The February 2025 minutes then agreed to finalise the budget.</p> <p>The November 2025 minutes asked for budgetary items for the forthcoming year but then agreed there should be a 3% increase of the precept for 2026-27. The December 2025 and January 2026 minutes again asked for budgetary items for the forthcoming year, and the January 2026 minutes then went on to approve a 3% increase on the precept request for 2026-27.</p> <p>This is not in accordance with the requirements for approval of the budget in the Practitioner’s Guide (1.8 &amp; 5.28), whereby the budget should be approved before agreeing the precept.</p>

*Elaine Atkin*

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Internal Auditor

Date: 05/05/2026