

CRIMPLESHAM PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ending 31st March 2025

I have in the (virtual) presence of Mrs Melanie Hilton (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Melanie also acts as the Responsible Finance Officer for the council. Councillor Barry Satur is presently Chairperson of the Council. I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

PREVIOUS INTERNAL AUDITOR REPORT

Internal Auditor: no recommendations.

External Auditor: I omitted to confirm whether or not the Council met its responsibility with regard to charitable trust funds (my error / RFG).

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Crimplesham Parish Council has calculated and agreed an annual precept for 2024/25 of £12,225 (the Council's meeting of 18th January 2024 refers).

There are no significant unexplained variances in the budget.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

The bank is reconciled on a quarterly basis.

Financial reports are made to Council at each meeting by the Clerk.

No petty cash is held.

ACCOUNTING & INTERNAL CONTROLS

(To include regular reviews of key policies)

Receipts & Payments is used as the basis for accounting.

All relevant documentation has been duly submitted for my inspection.

The Council has certified itself exempt from a limited assurance review and has met the exemption criteria.

The Risk Management policy is reviewed annually (in September).

Financial Regulations were last reviewed in June 2023.

Standing Orders were last reviewed in July 2023.

Standing Orders should be reviewed at least once during each (four year) council cycle.

The Council does not have a formal Reserves Policy and I have discussed this with Melanie. It was suggested that a brief Reserves policy be drawn up and included within the Risk Management policy.

The Council has adopted a Councillor Responsibility Matrix and all three councillors help to check finances.

The Council acts as sole trustee to the Playing Field charity.

Allotment rents (last reviewed in October 2024) should be reviewed at least once during each (four year) Council cycle.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated
(Payroll is outsourced to NALC).

VAT is up to date. The last Return covered the period from 01/04/2023 to 31/03/2024.

GOVERNANCE PROCEDURES

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes.

The council's website is of a good standard and is regularly updated with minutes and agendas of meetings.

Council policies (as shown on the website) include: Code of Conduct, Data Protection, Equal Opportunities, Biodiversity and Safeguarding.

The website meets the requirements of the Transparency Code.

An annual ROSPA (or similar) inspection is carried out of the playing field, the most recent being in February 2025 (by Online Playgrounds).

Training is provided for councillors and staff by NPTS.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Crimplesham Parish Council is responsible for street light maintenance and controls assets such as a playing field (with play equipment), a bus shelter and seating, a SAM2 sign (shared with Fincham Parish Council), a defibrillator (recently acquired) and the village sign.

I have inspected the Assets Register and have found this to be well maintained.

Insurance was last renewed in June 2024. Renewal is due 1st June 2025.

Insurance provider is Clear Council (renewed June 2024).

CONCLUSIONS AND ANY RECOMMENDATIONS

I make no formal recommendations as I believe that governance procedures and accountancy records for this council are of a good standard. However, kindly see the comment in italics.

In conclusion, I am satisfied that this parish council is functioning well and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed Form 2 of the Annual Governance and Accountability Return 2024/25.

ROBIN GOREHAM

(Internal Auditor)

April 2025