

CRIMPLESHAM PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ending 31st March 2024

I have in the (virtual) presence of Mrs Melanie Hilton (Parish Clerk) inspected the Parish Council documents as appropriate, and in 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.

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

There were no formal recommendations made in the last internal audit report.

Crimplesham Parish Council has calculated and agreed an annual precept of £11,643 (the Council's meeting of 18th January 2023 refers). There are no significant unexplained variances in the budget.

Community Infrastructure Levy receipts totalled £10,613. This was spent on playing field equipment. Reserves stand at £9,898.

Receipts & Payments is used as the basis for accounting.

The cashbook is well maintained and kept up to date. The bank is reconciled on a quarterly basis. Regular financial reports are made to councillors. No petty cash payments are made.

VAT has been properly operated. £3,114 was reclaimed; and £3,126 paid to HMRC in the year ended 31st March 2024.

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

PAYE and NIC have been properly operated (NALC is contracted to undertake payroll calculations).

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

Council policies are comprehensive (including Equal Opportunities, Safeguarding, Data Protection, Biodiversity policy, Grants policy, et al).

It meets the requirements of the Transparency Code (and was last reviewed by the council in September 2023).

The Councillor Responsibility Matrix is a very useful additional tool employed by the council.

Financial Regulations, Standing Orders and Risk Management policy are of a good standard. Financial Regulations were last reviewed July 2023 (due for review in July 2025) and Standing Orders (July 2023, due for review in July 2026). Risk management was reviewed in September 2023 and should be reviewed annually. The council uses a Core Strategy document to inform dates when policies and documents require (and are due for) review.

The Core Strategy Review is an example of very good practise.

I have inspected the Assets Register and have found this to be in order. I would suggest that the Assets Register is kept under constant review to ensure that insurance requirements are met. The register was last updated in May 2023 and will be reviewed again in the near future.

Training is provided for councillors and staff via NPTS and other appropriate bodies.

I would make no formal recommendations as I believe that governance procedures and accountancy records for this council are of a good standard.

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 3 of the Annual Governance and Accountability Return 2023/24.

ROBIN GOREHAM

(Internal Auditor)

April 2024