

UPWELL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2021/22

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 Christine Aston is presently Vice Chair of the Council. I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

Upwell Parish Council is a busy council and has a number of assets including a village hall, the Old School Field, the War Memorial, three allotment sites, five bus shelters and a cemetery.

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

Upwell Parish Council has calculated and agreed an annual precept of £37,310 (the Council's meeting of 7th December 2020 refers). There are no significant unexplained variances in the budget. Reserves stand at £96,022 and these are earmarked for future projects, village hall repairs etc. When possible, consideration could be given to building a general reserve fund. Payments and Receipts is used as the basis for accounting.

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 (all relevant records being submitted for inspection).

The council's website is of a good standard, containing lots of useful information, and is regularly updated with minutes and agendas of meetings. Council policies are comprehensive.

Financial Regulations, Standing Orders and Risk Assessments are of a good standard. Financial Regulations were last reviewed October 2020 and Standing Orders (June 2020). Risk management was reviewed in September 2021 and should be reviewed annually. The council has a Core Document Review policy which is very useful in flagging up dates when the various policies and documents require review. The bank is reconciled on a quarterly basis. No petty cash payments are made.

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 in line with the necessity of ensuring that the council's insurance cover is adequate. I note that the Assets Register was reviewed on 14th March 2022.

Cemetery fees and allotment rents should ideally be reviewed each Council cycle (ie. every four years) and I am assured this is the case.

Melanie informs me that a number of members have availed themselves of councillor training. I consider this to be very good practise.

I would make no formal recommendations to members 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 Part 3 of the Annual Governance and Accountability Return 2021/22.

ROBIN GOREHAM

(Internal Auditor)

May 2022