

UPWELL 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 Christine Aston 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.

Upwell Parish Council continues to be 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 (still in process of passing from Borough Council to Parish Council ownership).

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

Upwell Parish Council has calculated and agreed an annual precept of £39,607 (the Council's meeting of 14th November 2022 refers / no change from the previous year). There are no significant unexplained variances in the budget.

Community Infrastructure Levy receipts totalled £31,066. This is earmarked to be spent on projects such as finishing a TROD footpath, village hall refurbishment and purchasing four new noticeboards. Reserves stand at £103,489, £50,000 of which has been allocated to the cemetery.

Receipts & Payments is used as the basis for accounting.

The cashbook is well maintained. The bank is reconciled on a quarterly basis. No petty cash payments are made.

VAT has been properly operated. £14,558 was reclaimed; and £6,717 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 (Wisbech Payroll is used to calculate pay and deductions).

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 (including Equal Opportunities, Safeguarding, Data Protection, Grants policy, et al). The website accessibility was last reviewed by the council in July 2023. I found it pleasing to the eye, easy to access and it meets the requirements of the Transparency Code. In fact, the Councillor Responsibility Matrix and Public Rights of Way summary are quite innovative and are not always to be found on parish council websites.

Financial Regulations, Standing Orders and Risk Assessments are of a good standard. Financial Regulations were last reviewed July 2022 (due for review in July 2024) and Standing Orders (May 2023, due for review in May 2026). Risk management was reviewed in November 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. Cemetery fees and allotment rents should be reviewed at least once during each Council cycle.

As mentioned in last year's audit, 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. Appropriate levels of depreciation have been applied. I note that the Assets Register was updated in March 2024.

Training is provided via NALC 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 enterprising 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