

UPWELL 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 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.

PREVIOUS INTERNAL / EXTERNAL AUDITOR REPORT

Internal Auditor: No recommendations.

External Auditor: "Box "O" entry was again challenged but, in my view, incorrectly.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Upwell Parish Council has calculated and agreed an annual precept of £39,607 (the Council's meeting of 13th November 2023 refers / no change from the previous year).

There were no significant unexplained variances in the budget.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

Receipts & Payments is used as the basis for accounting.

The bank is reconciled on a quarterly basis.

No petty cash payments are made.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

The Council has adopted a Councillors' Responsibility Matrix, apportioning tasks and responsibilities.

The Council also makes use of a Core Strategy Review document to inform dates when policies and documents require review or updating.

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 reviews its internal control mechanisms annually.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated (NALC is used to calculate pay and deductions).

VAT has been properly operated. The last Return covered the period from 1st April 2024 to 31st March 2025.

GOVERNANCE PROCEDURES

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

Financial Regulations, Standing Orders and Risk Management policies are sound and of a good standard. Financial Regulations were last reviewed July 2024 and Standing Orders (May 2023, due for review in May 2026).

Risk Management is reviewed annually.

Cemetery fees, agricultural land (to be reviewed October 2025) and allotment rents (last reviewed 2024) should be reviewed at least once during each Council cycle.

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

Council policies include: Code Of Conduct, Data Protection, Equal Opportunities, Safeguarding, Health & Safety and Biodiversity.

It is in compliance with the Transparency Code.

Training is provided via NPTS and other appropriate bodies.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Upwell Parish Council holds a number of assets including a village hall, the Old School Field, the War Memorial, three allotment sites, land at Old School Field, CCTV, a SAM2 camera, five bus shelters, two defibrillators, a War Memorial and maintenance of the St. Peter's Road Cemetery.

I have inspected the Assets Register (updated 2024) and have found this to be in order. I would suggest that the Assets Register is kept under constant review to ensure insurance requirements are met.

Appropriate levels of depreciation have been applied.

Insurance provider is Gallagher (renewed October 2024).

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations as I believe that governance procedures and accountancy records for this council are of a good standard. (See comment in italics).

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 2024/25.

ROBIN GOREHAM

(Internal Auditor)

April 2025