

UPWELL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2022/23

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 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 (currently in the 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 13th December 2021 refers). Community Infrastructure Levy receipts totalled £22,473. This is earmarked to be spent on projects such as village hall bar refurbishment and solar lighting. There are no significant unexplained variances in the budget. Reserves stand at £94,962, roughly two thirds of which is earmarked for such things as village hall refurbishment, cemetery maintenance and the like. Payments and Receipts is used as the basis for accounting.

VAT has been properly operated. £4,480 was reclaimed; and £10,176 paid to HMRC in the year ended 31st March 2023.

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 (including Equal Opportunities and Grants policy).

Financial Regulations, Standing Orders and Risk Assessments are of a good standard. Financial Regulations were last reviewed July 2022 and Standing Orders (June 2020). Risk management was reviewed in October 2022 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. Cemetery fees and allotment rents should be reviewed at least once during each Council cycle.

As mentioned, the Core Strategy document offers a memorandum with dates of past reviews and indicating when future reviews should take place. I consider this excellent practise. I note a Safeguarding Policy is also been adopted.

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.

Melanie informs me training will be provided for any new members who may join the Council for its next cycle. Councillor training is always 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 2022/23.

ROBIN GOREHAM

(Internal Auditor)

April 2023