

SCOLE PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 31st March 2023

I have in the (virtual) presence of Sara Campbell (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the annual audit requested. Sara also acts as the Responsible Finance Officer for the council. Cllr. Peter Jones is presently Chairman of the Council. I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

Scole Parish Council serves Scole and five other villages. Its assets include the war memorial, five noticeboards, a village sign, an SAM2 machine and village street lighting. The council will be entering into a lease agreement with the Village Hall hub for use of its land.

There were no formal recommendations made in the last annual internal audit report (June 2022). No recommendations were made by the External Auditor.

The council agreed a precept of £24,745 at their meeting of 24th January 2021 (minute item 12 refers). There were no significant unexplained variances in the budget. Reserves stand at £33,170 (of which £30,735 is allocated to projects and contingencies).

Payments & Receipts is the basis for accounting. The bank is reconciled monthly and detailed financial reports are made to Council at each meeting. The cashbook is well presented and accurate. Accounts are stored using "Excel". There are no petty cash transactions.

The Council is fully compliant with regard to VAT (the last Return being submitted in December 2022).

£15,091 was received during 2022/23 in the form of Community Infrastructure Levy. The funding will be used either for the Community Hub or possibly for a new cycle path.

The Council's Standing Orders and Financial Standing Orders (Regulations) are of a good standard and are reviewed regularly (these were last reviewed 30th May 2022).

I would suggest that financial standing orders (regulations) and standing orders are reviewed at least once during each four year council cycle. In practise, these are reviewed annually.

The Financial Risk Assessment Policy should be reviewed annually (and I am assured this is the case).

I have inspected the Assets Register which is well maintained and comprehensive. The council's insurance policy will be renewed later this month. I would suggest that up to date values are sought periodically to ensure insurance levels and requirements for the council continue to be met.

The clerk's salary is paid in accordance with members approval and the appropriate pay scales. PAYE and VAT have been implemented and recorded accurately. Payroll is self administered.

I consider the council's website to be of a good standard and it is regularly updated with Agendas and Minutes. Agendas and Minutes are of a very high standard. The information provided is readily navigable and easy to access. It is in compliance with the Transparency Code.

Council policies include Code of Conduct, Equality & Diversity Policy and Grant Policy. Perhaps consideration should be given to the addition of a Safeguarding Policy?

I would make no formal recommendations at this time (other than any suggestions contained in this report).

I consider the council's governance and accountancy procedures to of a very good standard.

In conclusion, I am satisfied that this parish council is continuing to function well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have signed and completed the relevant section of the Annual Governance and Accountability Form 3, 2022/23 Return.

ROBIN GOREHAM
(Internal Auditor)

June 2023