POSTWICK WITH WITTON 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 presence of Mrs. Su Allport (Parish Clerk/RFO) and Cllr. Colin Hancy (Chairman of the Council), inspected the parish council documents as appropriate, and line with, the scope of the annual audit requested. I would like to thank the Parish Clerk and Mr. Hancy for providing me with all the information required to carry out the audit.

The Parish Council controls assets including the ownership of the Village Hall and a playing field which is leased to Norwich Cricket Club. Childrens' play equipment is available for community use. There is a wind turbine, a village sign and war memorials in both villages. The village hall is run on a non profit making basis by the Sub Committee with the council funding any necessary capital expenditure.

The External Auditor report for 2022/23 made three comments. These related to inaccurate completion of the AGAR. These concerns have now been fully addressed.

The Council agreed a precept for 2023/24 of £10,450 (the meeting of 5th January 2023 refers).
There are no significant variances contained in the budget.
Total value of cash and short term investments stands at £56,028.

The bank is reconciled on a monthly basis. Regular finance reports are made to councillors. Income & Expenditure is used as the basis for accounting. No petty cash is held.

Community Infrastructure Levy funds have used by the Council to fund several items including its Green Solar Panel Project and a village sign. £33,914 was received in CIL during 2023/24. The building of 400 new homes in the area will doubtless bring both benefits and challenges for the Council.

Since the last internal audit review (May 2024), the Council has moved towards an online banking system and may records now formatted using Microsoft Excel. Standing Orders (September 2023) and Financial Regulations (December 2023) have now been formally adopted by the council and are of a good standard. I would suggest these are reviewed at least once during each four year council cycle.

Provision has now been made for the Clerk to use a Credit Card with limits of £100 delegation to the Clerk and £250 in cases of emergency (with the agreement of the Chair of the Council).
A draft Risk Assessment policy has been drawn up (and it is hoped that this will be approved in June 2024). Work is also ongoing on Employment Contract and Grievance Procedure policies.

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes (December 2023 and February 2024).

PAYE and NIC have been properly operated (all relevant records being submitted for inspection).

VAT has been properly administered and accounted for (two Returns have been submitted during the year, the latest covering the period 1st December 2023 to 29th February 2024). Claims for refund amounted to £7,192.

I have inspected the Assets Register and it is in order. It has recently been updated. I would suggest that the Register is reviewed regularly to ensure that insurance requirements are met. Insurance cover is with Gallaghers (Hiscox).

The Council is aware of its responsibilities with regard to data protection. A draft Data Protection policy was offered for my inspection and this will be brough to Council in June 2024. This will make the Council compliant with the Transparency Code.

The council's website is now of a good standard and contains all relevant Agendas and Minutes. Standing Orders, Financial Regulations and Code of Conduct policies are accessible on it.

The council is progressing its Neighbourhood Plan which will probably be completed in approximately one year.
It has also created two new sub committees for Neighbourhood Plan and Village Hall Social Club. A Neighbourhood Plan grant of £8,275 was received during the year.

Play equipment is safety checked by a ROSPA (or similar) inspector annually.

The council is a member of NALC and this body is used as the training provider.

I would make no formal recommendation at this time. I would, however, suggest that the Council adopts an Equal Opportunities policy and a Safeguarding policy.

Governance and accounting procedures for this council have, I believe, benefited from the move to an online banking system and the electronic storage of VAT submissions and bank statements. The Clerk and the Chair of the Council are to be congratulated for their hard work in achieving this.

In conclusion, I am satisfied that this parish council is now functioning at a good level and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed the relevant section of the Annual Governance and Accountability Return 2023/24.

ROBIN GOREHAM

(Internal Auditor) April 2024