POSTWICK WITH WITTON PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ended 31 March 2025

I have in the presence of Mrs. Sonia Noble-Parker (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; and for their hospitality.

PREVIOUS INTERNAL / EXTERNAL AUDIT REPORT

Internal Auditor: It was suggested that the Council adopt Equal Opportunities and Safeguarding policies (these have now been adopted).
External Auditor: Two comments made with regard to completion of the Annual Governance document.
These remarks have been acted upon and resolved with PKF.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

The Council approved a precept for 2024/25 of £13,846 (the meeting of 4th January 2024 refers).
There were no significant variances contained in the budget.
Full explanation has been provided for variances.
Budgetary process is outlined in the Financial Regulations (Items 3 & 4).

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cash book is well presented.
The bank is reconciled on a monthly basis.
Banking is with Barclays.
End of Year Bank Reconciliation has been prepared and inspected.
No petty cash is held.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)
Income & Expenditure is used as the basis for accounting.
Risk Assessment Policy – last reviewed June 2024 and must be reviewed annually.
Financial Regulations – June 2024 and annually.
Standing Orders – June 2024 and annually.
All of the above documents are fit for purpose.

Internal control is cited in the Financial Regulations (Item 2.2) wherein the Chair or Vice Chair checks the Bank statements and Reconciliation “as evidence of verification” on a quarterly basis.
The Council has instigated an annual review of the effectiveness of its internal controls.
An “Annual Action Log” has also been drawn up by the Council. This helps facilitate regular and timely review of key policies and actions.
We discussed the efficacy of the Council adopting a formal Reserves policy and I agreed to send a “pro forma” document for perusal.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
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).
Payroll is self administered by the Clerk using HMRC Basic Tools.
VAT has been properly administered and is up to date (the last Return being covering the six month period to 28th February 2025).

GOVERNANCE PROCEDURES
The Council meets ten times per year (with no meeting in January or August).
The council's website contains all relevant Agendas and Minutes.
Council policies include:
Code of Conduct, General Data Protection, Equal Opportunities, Safeguarding and Joint Working & Funding Opportunities.
The website is compliant with the 2015 Local Government Transparency Code.
Training is provided by SLCC, NALC and NPTS.
The Clerk has recently attended a CILCA course as well as training in Play/Recreation Area safety.
The play equipment is safety checked by a ROSPA (or similar) inspector annually (the last inspection was carried out by Broadland D.C. in October 2024).
The Neighbourhood Plan consultation is ongoing.

POSTWICK SOCIAL CLUB
I was made aware of certain issues relating to the management of Postwick Social Club.
The club presently operates as a sub committee of the Council.
The three of us present discussed the issues at some length and I have suggested that councillors further discuss the situation at their June meeting.

This is with a view to examining and scrutinizing the present arrangements for the club's management and accounting structure; and making any alterations they may feel are necessary for the future running of the club.
Meantime, the Council should take steps to ensure that all relevant risks are fully covered in its Risk Management document (including any future necessity to procure legal advice).

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS
The Parish Council controls assets including:
the Village Hall and a playing field which is leased to Norwich Cricket Club.
Childrens' play equipment is made available for community use.
There are war memorials in both villages and a new Village Sign for Postwick.
The Council owns and maintains two bus shelters.
It also carries out grass cutting and general maintenance in the villages.
I have inspected the Assets Register and found this to be well presented.
Insurance provider is Gallagher. Policy renewal is due September 2025.
It is always good practise to review asset values periodically and this has been recently carried out.

CONCLUSIONS & ANY RECOMMENDATIONS
I have made two recommendations at this time (both in italics), relating to the adoption of a Reserves policy (discussed with Sonia and Colin) and assessing any relevant risks in relation to the Social Club.
In conclusion, I am satisfied that this parish council is functioning at a very 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 Form 3, 2024/25.

ROBIN GOREHAM

(Internal Auditor) April 2025