

MATTISHALL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year Ended 31st March 2024

I have in the presence of Mrs Anita Rose (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Anita also acts as the Responsible Finance Officer for the council. Mr Graham Clarke 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.

The Parish Council controls several key assets such as the Burgh Lane Cemetery, the Memorial Garden, the All Saints Churchyard, an allotment site, a childrens' play area (Old School Green), a SAM 2 speed activated sign, a defibrillator, a number of noticeboards and four bus shelters. It acts as custodian trustee to the Barlow Charity.

There were no formal recommendations made in last year's Internal Audit report (April 2023).

Mattishall Parish Council has calculated and agreed an annual precept of £63,852 for the 2023/24 financial year (the Council's meeting of 9th January 2023, minute 7.3 refers).

There are no significant unexplained variances in the budget.

The total value of cash and short term investments stands at £78,455.

Earmarked reserves total £39,597.

Receipts & Payments is used as the basis for accounting. The cashbook is well maintained and properly reconciled. The bank is reconciled on a quarterly basis. Typically, a councillor checks the finances regularly. No petty cash is held.

Banking is with Unity Trust.

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

Contracts of employment have been inspected and been found to be satisfactory. PAYE and NIC have been properly operated (all relevant records being submitted for inspection).

VAT is properly implemented and fully accounted for. Returns covering the period 1st April 2023 to 31st March 2024 were submitted for inspection.

Financial Regulations (last reviewed May 2022), Standing Orders (May 2022) and Risk Assessment (September 2023) are of a high standard. I would suggest that Financial Regulations and Standing Orders are reviewed at least once every four year council cycle and the Risk Assessment reviewed annually.

I would also suggest that cemetery fees and allotment rents are reviewed at least once every four year council cycle.

I have inspected the Assets Register and have found this to be in order (last reviewed by Council in April 2023). RPI of 3.4% has been applied to the insurance values.

The council's insurance cover is provided by BHIB.

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

It displays the policies of the council which include Data Protection, Code of Conduct, Equality, Safeguarding and Biodiversity. The Council is in full compliance with the Transparency Code. It has published an Accessibility Statement.

A full Play Area inspection report was carried out in October 2023 (by David Bracey). In addition, the council handyman carries out a weekly check. I was given access to his weekly inspection reports.

The Council is presently reviewing and updating the public consultation element of its Neighbourhood Plan (first adopted in 2017).

The council has a training policy. The Council is a member of NPTS.

I would make no formal recommendations to members as I am satisfied that governance procedures and accountancy records for this council continue to be of a good standard.

In conclusion, I am satisfied that this busy parish council is continuing to function 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 2023/24.

ROBIN GOREHAM

(Internal Auditor)

April 2024

