

MATTISHALL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year Ended 31st March 2025

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. Cllr. 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.

PREVIOUS INTERNAL / EXTERNAL AUDIT REPORT

Internal Auditor: No recommendations.

External Auditor: No comments made.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Mattishall Parish Council has calculated and approved an annual precept of £96,391 for the 2024/25 financial year (the Council's meeting of 8th January 2024, minute 6.2 refers).

There are no significant unexplained variances in the budget.

Earmarked Reserves and Projects are clearly shown in the Budget.

Budgetary process is outlined in the Risk Assessment document.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well presented.

The bank is reconciled on a monthly basis.

A Financial Report is presented by the Clerk at each meeting.

Spend against budget is reported quarterly.

All invoices and receipts have been provided for inspection.

An End of Year Bank Reconciliation has been prepared.

Banking is with Unity Trust. The Council also has a Savings account with Hinckley & Rugby Building Society and an NS & I account.

No petty cash is held.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Receipts & Payments is used as the basis for accounting.

Financial Risk Assessment / General Risk Assessment – March & July 2024 and reviewed annually.

Financial Regulations – July 2024 and annually.

Standing Orders – May 2022 and every three years.

All the above policies are fit for purpose.

Typically, a councillor checks the finances regularly and acts as the Internal Control officer (this is presently Cllr. Roisin Murray).

I would suggest that the Council updates its Reserves policy (and Anita agrees this).

I would also suggest that burial fees (last reviewed November 2024) are reviewed at least once in every four year council cycle.

The Council acts as custodian trustee to the Barlow Charity.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

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

VAT is properly implemented and up to date. Returns covering the period 1st April 2024 to 31st March 2025 were submitted for inspection.

GOVERNANCE PROCEDURES

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

The Clerk's contract of employment has been inspected and found to be satisfactory.

The Council adopted a General Power of Competence in May 2023.

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

The Council's policies include: Data Protection, Code of Conduct, Neighbourhood Plan, Complaints, Equality, Dignity At Work, Safeguarding and Biodiversity.

The Council has published an Accessibility Statement.

A full Play Area annual inspection report was carried out in 2024 by the Play Inspection Company (RPII standard).

In addition, the council handyman carries out a weekly check and written reports made to the Clerk. These have been provided for inspection.

A Play Area Inspection policy was adopted in January 2024.

The council has also adopted a training policy.

The Council is a member of NPTS.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

The Parish Council controls holds key assets such as:

the Burgh Lane Cemetery, the Memorial Garden, the All Saints Churchyard, two allotment sites (Burgh Lane and Kingfishers – now run by the Allotments Society), a childrens' play area (Old School Green), two SAM 2 speed activated signs, a defibrillator, a number of noticeboards and four bus shelters.

I have inspected the Assets Register and have found this to be in order (last reviewed by Council in April 2025).

The council's insurance cover is provided by Clear Councils (formerly known as BHIB). Last renewal date: June 2024.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time.

I remain satisfied that governance procedures and accountancy records for this council continue to be 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.

In accordance with the above I have duly signed and completed Form 3 of the Annual Governance and Accountability Return 2024/25.

ROBIN GOREHAM

(Internal Auditor)

April 2025