

DICKLEBURGH & RUSHALL 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 (virtual) presence of Mrs. Ann Baker (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Mr. Matt Hill acts as the Responsible Finance Officer for the Council. Cllr. Andrew Goodman is presently Chairman of the Council. I would like to thank Ann for providing me with all the information required to carry out the audit.

Dickleburgh & Rushall Parish Council holds a number of assets including: the Village Centre (which includes a clubroom, a small BMX track and two EV car chargers); the Playing Field; a bowling green; two Commons; allotment sites at Burston Road and Norwich Road; a War Memorial and a defibrillator. It also owns the Little Chippy on Rectory Road, and it acts as landlord on a fish and chip shop tenancy.

The Council acts as sole managing trustee for the Village Centre.

No formal recommendations were made in the last internal audit report (May 2023).

Arrangements for the role of the Council's RFO have now been formalised.

The parish council agreed a precept of £37,586 for 2023/24 (the meeting of 9th January 2023 refers).

There are no significant unexplained variances in the budget.

The Business Premium Account (at year end) stands at £35,784.

Receipts & Payments is used as the basis for accounting.

The cashbook is well maintained.

Bank reconciliation is carried out on a monthly basis (and regularly inspected by a councillor).

Finance Reports are made to members at each Full Council meeting.

The Council uses a General Power of Competence (adopted in 2023).

Banking is with Barclays.

No petty cash is held.

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).

VAT has been properly implemented and accounted for. Returns for the period ending 31 December 2023 were submitted for inspection.

Financial Regulations (last reviewed May 2023) and Standing Orders (also May 2023) should be reviewed at least once every four year council cycle.

The Risk Assessment Policy was reviewed in May 2023.

This policy should be reviewed and approved by Council annually (and I note it is listed under "Roles and Responsibilities" for the Finance Working Group).

Allotment rents should be reviewed at least once during each four year council cycle.

I have inspected the Council's Assets Register and found it to be very detailed (last reviewed in July 2023). I would suggest that the Register is reviewed regularly to ensure that adequate levels of insurance are in place. Insurance is with Hiscox (policy renewed 01/10/2023).

The council's website is of a good standard and all agendas and minutes are regularly updated.

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

The Council is in compliance with the Transparency Code.

The annual Play safety inspection was carried out by David Bracey (20/11/23).

Training is provided by NPTS.

I would make no formal recommendations at this time (but kindly note the suggestions for the Council's consideration contained in this report).

I believe that governance procedures and accountancy records for this council remain of a good standard.

In conclusion, I am satisfied that this parish council is functioning well 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), 2023/24.

ROBIN GOREHAM
(Internal Auditor)

May 2024