ASHWELLTHORPE & FUNDENHALL PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2024/25

I have in the presence of Mrs Tina Higlett (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Tina also acts as the Responsible Finance Officer for the council.
Councillor Simon Allen is presently Chairperson 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 AUDITOR REPORT

Internal Auditor: Several points were made by the auditor which were all duly noted by the Council.
All policies have been updated, where necessary, and are now available to view on the Council website.
Levels of Reserves held were felt to be too low (see below).
External Auditor: AGAR form was incorrectly completed (Section 1; Assertions 5 & 9).

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Ashwellthorpe Parish Council has calculated and agreed an annual precept of £12,090 (the Council's meeting of 12th December 2024 refers).
There are no significant unexplained variances in the budget.
Explanations have been provided for all variances.
Budgetary process is outlined in the Financial Regulations (Item 3).
The council has certified itself as exempt from a limited assurance review, met the exemption criteria and made the correct declaration.

BOOK KEEPING: To include End Of Year Procedures

The cashbook is well presented.
The bank is reconciled on a monthly basis.
Banking is with Barclays.
No petty cash is held.
Financial reports are made to members at each meeting by the Clerk.
End of Year Bank Reconciliation has been prepared and inspected.

ACCOUNTING & INTERNAL CONTROLS
(To include regular review of key policies)
Receipts and Payments is used as the basis for accounting.
General / Financial Risk Assessment Policy – reviewed June 2024 and must be reviewed annually.
Financial Regulations – September 2024 and annually.
Standing Orders – September 2024 and annually.
All the above documents are fit for purpose.
The Policies & Procedures document is useful for flagging up policy review dates. The Clerk also uses a personal memorandum.
The Council annually reviews the effectiveness of its internal controls.
A councillor acts as the Internal Control officer.
I suggested that the Council should approve a formal Reserves policy (see last year's internal audit report).

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT
As a safeguard, the clerk's salary and terms and conditions, which is paid in accordance with members approval and statutory guidance, should be documented in the relevant minutes and reviewed annually.
Contract of employment and P60 for the Clerk have been provided for inspection.
PAYE and NIC have been properly operated (all relevant records being submitted for inspection). Payroll is operated by "Autela".
VAT has been properly operated and implemented, the last return covering the twelve months to 31st March 2024.
The Clerk is currently preparing a new return which will cover the period ending 31st March 2025.

GOVERNANCE PROCEDURES
The Council typically meets 11 times per year
(no meetings are held in August).
The council's website is of a good standard and is regularly updated with minutes and agendas of meetings.
Council policies include: Code of Conduct, Data Protection, Complaints, Equality, Privacy Notice, Lone Worker, Social Media and Health & Safety.
The website is compliant with the 2015 Local Government Transparency Code.
A ROSPA (or similarly approved) play safety inspection is required to be carried out annually. I have discussed with Tina.
I note that the Chair has recently undergone training in play area inspection.
The Council has adopted a Training & Development policy.

I discussed with Tina the efficacy of adopting a Safeguarding policy.
Training is provided by NALC and NPTS.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS
This council holds a number of assets including:
Two play areas with play equipment (Thorpe Hall & Ashwellthorpe Village Hall); Tina advised this is currently under review as council only have one play area.
Two SAM2 speed signs;
Land at Wymondham Road;
Three defibrillators;
Two village signs;
11 X streetlights;
War Memorial;
Five parish noticeboards and six benches.
It also carries out general maintenance in the village and the churchyard.

I have inspected the Assets Register and have found this to be in order.
I would suggest that the Register is reviewed periodically to ensure that insurance requirements are met.
The Register was last reviewed in March 2025.
Insurance provider is Clear Councils (previously BHIB). Renewal due on 1st June 2025.

CONCLUSIONS AND ANY RECOMMENDATIONS
Based on this audit, I would make the following recommendations – please comments in italics above:
1. The Council should adopt a formal Reserves policy.
2. The Clerk's salary (including contract of employment, pay grade etc) should be approved and reviewed by the Council on an annual basis.
3. A ROSPA (or similar) play inspection must be carried out annually.
4. A Safeguarding policy should be adopted.

Governance procedures and accountancy records for this council are of a good standard.
In conclusion, I am satisfied that this parish council is functioning satisfactorily and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed the Annual Governance and Accountability Return (Form 2) 2024/25.

ROBIN GOREHAM

(Internal Auditor) April 2025