

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

I have in the (virtual) presence of Mrs Lorraine Trueman (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Lorraine also acts as the Responsible Finance Officer for the council. Councillor Adam Banham 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.

Mulbarton Parish Council is a busy council and has a number of assets including the Jubilee Gardens, Orchard and Mulberry Parks, five play areas, two bus shelters, one SAM2 sign and four allotment sites.

There were four recommendations made in the last internal audit report, all of which have now been actioned and/or implemented. A General Reserve policy has now been introduced.

The External Auditor's comments regarding the publishing of the Notice of Conclusion of Audit have been noted by the council.

Mulbarton Parish Council has calculated and agreed an annual precept of £82,865 (the Council's meeting of 9th January 2023 refers). There are no significant unexplained variances in the budget.

Community Infrastructure Levy receipts totalled £4,130, and this is earmarked for future projects.

Total Reserves stand at £133,349. Earmarked contingency reserves have been set at £36,000, earmarked community hub projects at £30,000.

Receipts & Payments is used as the basis for accounting. All relevant documentation has been uploaded using "Scribe" and duly submitted for my inspection. The clerk has demonstrated good practise in her use of this facility.

The cashbook is well maintained. The bank is reconciled on a monthly basis. Financial reports are made to Council at each meeting by the Clerk. No petty cash payments are made.

A VAT summary for the period covering April 2023 to March 2024 was submitted for my inspection.

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes (August 2023).

PAYE and NIC have been properly operated (the council runs its own payroll using HMRC Basic Tools).

The council's website is of a good standard, containing lots of useful information, and is regularly updated with minutes and agendas of meetings. Council policies are comprehensive (including Equality, Safeguarding, Data Protection, Lone Workers, Environmental, et al).

The website meets the requirements of the Transparency Code.

Financial Regulations, Standing Orders (adopted August 2022) and Risk Assessments are of a good standard. Financial Regulations and Standing Orders should be reviewed at least once during each Council cycle. Risk management was reviewed in February 2023 and should be reviewed annually (this was on the Council agenda for 19th February 2024).

The Risk Register is considered on a rolling three monthly basis.

Allotment rents (last reviewed December 2022) should be reviewed at least once during each Council cycle.

I have inspected the Assets Register and have found this to be in order (and very comprehensive). I would suggest that the Assets Register is kept under constant review to ensure insurance requirements are met.

I note that the Assets Register was updated in April 2024.

There exists an ongoing dispute between the Council and the Village Hall Management Committee concerning the ownership of the village hall. Both parties are claiming ownership and the council is seeking suitable legal advice. It is to be hoped that this dispute will be settled in the coming months.

All five play areas and equipment are inspected weekly by a Parish Warden.

The training budget is healthy and is provided via NPTS. All new councillors are offered induction training and the Chairman and Clerk have recently attended an update seminar.

I would make no formal recommendations as I believe that governance procedures and accountancy records for this council are of a good standard.

In conclusion, I am satisfied that this enterprising 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 Form 3 of the Annual Governance and Accountability Return 2023/24.

ROBIN GOREHAM

(Internal Auditor)

April 2024

Annual Internal Audit Report 2023/24

Mulbarton Parish Council

https://www.mulbartonpcinfo.com/ AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

18/04/2024

ROBIN GOREHAM AUDITOR

Signature of person who carried out the internal audit

RGoreham

Date 18th April 2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).