

DEOPHAM & HACKFORD 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 (virtual) presence of Mrs. Carol Bailey (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Carol also acts as the Responsible Finance Officer for the council. Councillor Jackie Phoenix is presently Chairperson of the Council and Councillor Chris Chorley is Vice Chairperson.

I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

PREVIOUS INTERNAL / EXTERNAL AUDITOR REPORT

Internal Auditor: No formal recommendations but a reference to the efficacy

of owning gov.uk website domains. No decision has yet been taken.

External Auditor: pointed out inadequate explanation for variance in Section 2, Box 4 of the AGAR.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Deopham & Hackford Parish Council has calculated and approved an annual precept of £10,720 (the Council's meeting of 6th December 2023 refers).

There are no significant unexplained variances in the budget.

Budgetary process is outlined in the Financial Regulations and the Internal Controls policy.

BOOK KEEPING: To include End Of Year Procedures

The bank is reconciled on a monthly basis.

The cashbook is well presented and kept electronically.

Banking is with Unity Trust (all statements supplied for inspection).

No petty cash receipts/payments are made.

A monthly Payments report is made to members at each meeting by the Clerk. Spend against budget is reported quarterly.

End Of Year Bank reconciliation and Balance Sheet have been prepared and inspected.

As discussed with Carol, procurement of the RBS Alpha package may be advisable.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Income and Expenditure is used as the basis for accounting.

The Council generally meets ten times per year.

Risk Assessment – Reviewed April 2025; and must be reviewed annually.

Financial Regulations – May 2022 and reviewed every three years.

Standing Orders – March 2022 and reviewed every three years (the next review is now due and will go to Council in May 2025).

All the above documents are fit for purpose.

The Council has adopted an Internal Controls policy.

It has also adopted a General Reserves policy – both documents are examples of good practise.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated. Payroll is self administered.

VAT has been properly implemented and is up to date, the latest Return covering the period from 1st December 2024 to 28th February 2025.

GOVERNANCE PROCEDURES

(To include Salaries & Terms of Employment)

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

Employee Year To Date Summary for the present and previous Clerks supplied for inspection.

The Clerk's contract of employment is adequate for purpose.

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, Internal Controls, Equality, Civility & Respect, Health & Safety, General Reserves and Safeguarding.

Annual RPII play inspection was carried out by David Bracey in June 2024.

Routine inspections are carried out by the Clerk and/or Councillors every other week.

In 2023 the Council adopted a Play Equipment Inspection policy.

Training is provided by NPTS.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Deopham & Hackford Parish Council holds a number of assets including the Playing Field & Pavilion (with extensive play equipment / owned by the Rix Charity but administered by the council); a Village Sign; three noticeboards; and two Millennium seats. It also carries out grass cutting at the Playing Field.

I have inspected the Assets Register (which can be viewed on the website) and have found this to be well maintained.

I would suggest that the Register is reviewed periodically to ensure that insurance requirements are met.

The Register was last approved in April 2025.

Insurance cover was renewed on 9th June 2024 with Clear Councils.

CONCLUSIONS AND ANY RECOMMENDATIONS

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

I am impressed by the Council's adoption of Internal Control and General Reserves policies.

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 Annual Governance and Accountability Return (Form 3) 2024/25.

ROBIN GOREHAM

(Internal Auditor)

April 2025