

LOWER HALSTOW PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2023/24

I have in the (virtual) presence of Ms. Ann Smith (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the annual audit requested. Ann also acts as the Responsible Finance Officer for the council. Cllr. Keith Howard-Challis 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.

The Parish Council controls several assets such as the Burial Ground; three allotment sites; a recreation ground; multiple street lamps; a War memorial; CCTV at Brickfields Car Park and play area; a King Charles III Coronation bench; and a defibrillator.

There were no recommendations made in last year's internal audit review (April 2023).

Lower Halstow Parish Council has calculated and agreed an annual precept of £37,740 for 2023/24 (the Council's meeting of 11th January 2022, item 8 refers). This represents no change from the previous year.

There are two significant variances in the budget. They relate to the reduction of a lighting grant and unforeseen but necessary purchases. Full written explanation has been provided.

Total value of cash and short term investments stand at £51,591.

The cashbook is well presented. The bank is reconciled on a monthly basis.

Payments & Receipts is used as the basis for accounting.

Banking is with Unity Trust (bank statements provided for inspection).

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 (Payroll being operated by DCK Accounting).

VAT has been properly operated – the last claim covering the period ending 31st March 2023. The claim for 23/24 will be submitted in August.

Financial Regulations were last reviewed in May 2023 and Standing Orders also in May 2023. I would suggest that both documents are reviewed at least once in each four year council cycle.

Risk Management policy is now reviewed on an annual basis (in line with good practise).

Likewise, burial fees and allotment rents should be reviewed at least once during each four year cycle. They were both reviewed in April 2022.

I have inspected the Assets Register and have found this to be complete and accurate. Fixed Assets are now valued at £143,154. I would suggest that the Register is reviewed regularly to ensure that insurance requirements are met.

The council's website is of a good standard with agendas and minutes regularly updated. Archived minutes are also available to view.

Council policies include Data Protection (Privacy policies), Code of Conduct, Equal Opportunities, Health & Safety, Open Spaces and Safeguarding. The Council has also adopted a Village Planning Strategy. The Council is compliant with the Transparency Code.

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.

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