

LOWER HALSTOW PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2022/23

I have in the (virtual) presence of Ms. Ann Smith (Parish Clerk) inspected the parish council documents as appropriate, and in 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 key assets such as the Burial Ground, three allotment sites, a recreation ground and a War memorial.

There were no recommendations made in last year's internal audit review (April 2022).

Lower Halstow Parish Council has calculated and agreed an annual precept of £37,740 for 2022/23 (the Council's meeting of 12th January 2021, item 9 refers). There are no significant unexplained variances in the budget.

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). Payments & Receipts is used as the basis for accounting. No petty cash is held.

Financial Regulations were last reviewed in December 2020 and Standing Orders in February 2019. I would suggest that both are reviewed at least once in each council cycle. Likewise, burial fees and allotment rents should be reviewed at least once during each four year cycle. They were both reviewed in April 2022.

The bank is reconciled on a monthly basis. I have inspected the Assets Register and have found this to be complete and accurate. Levels of insurance cover, and any other associated risks, should be assessed and reviewed regularly.

Governance procedures are transparent.

The council's website is of a good standard with Agendas, Minutes and Policies are all readily navigable and regularly updated. Archived minutes are also available to view. Perhaps consideration could be given to the adoption of an Equal Opportunities policy?

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 2022/23.

ROBIN GOREHAM

(Internal Auditor)

April 2023