Annual Internal Audit Report 2024/25

WICKLEWOOD PARISH COUNCIL

wicklewoodpc.norfolkparishes.gov.uk

During the financial year ended 31 March 2025, 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 2024/25 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.			✓
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 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
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: 03/04/2025

Name of person who carried out the internal audit: ROBIN GOREHAM

Signature of person who carried out the internal audit: R Goreham

Date: 3rd April 2025

***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).

WICKLEWOOD PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ending 31st March 2025

I have in the (virtual) presence of Gemma Creasey (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Gemma also acts as the Responsible Finance Officer for the council. Councillor John Seville 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: no recommendations.
The External Auditor indicated that the AGAR form had not been accurately completed (Section 2, Box 10 refers). This was noted by the Council at its meeting in September 2024.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Wicklewood Parish Council has calculated and agreed an annual precept for 2024/25 of £11,000 (the Council's meeting of 4th December 2023 refers).
There are no significant unexplained variances in the budget.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

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 is held.

ACCOUNTING & INTERNAL CONTROLS

(To include regular reviews of key policies)

Income & Expenditure is used as the basis for accounting.
All relevant documentation has been duly submitted for my inspection.
The Risk Assessment policy is reviewed annually (in September).
Financial Risk regulations are reviewed annually. This appears to be a sensible document which truly reflects the Council's needs and service requirements.
The adequacy of the General Reserves policy is considered at the Budget Setting meeting.
Standing Orders were last reviewed in April 2022. They comprise the standard model for England (2018). Standing Orders should be reviewed at least once during each (four year) council cycle.
The Council has an Internal Control officer (presently Cllr. Hilary Matthews).

Allotment rents (last reviewed in October 2024) should be reviewed at least once during each (four year) Council cycle.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE has been properly operated (Payroll is self administered, using The Payroll Site). No NIC was due.
A VAT summary for the period covering April 2023 to March 2024 was submitted for my inspection. VAT claims are made regularly and are in date.

GOVERNANCE PROCEDURES

Council meetings are held every month except January and August.
The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes (November 2024).
A booking clerk deals with the hiring of the Village Hall.
The council's website is of a good standard and is regularly updated with minutes and agendas of meetings.
Council policies (as shown on the website) include: Code of Conduct, Equal Opportunities and Safeguarding.
General Data Protection Regulations are contained within the Risk Assessment (General) document *but I feel that Data Protection might benefit from being displayed as a separate entity* on the website.
The website meets the requirements of the Transparency Code.
Cllr. Nick Kemp serves as the Council's Playing Fields inspector.
In addition, an annual ROSPA inspection takes place, the most recent being June 2024.
The clerk's training has been provided by NALC.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Wicklewood Parish Council holds a number of assets which include the Village Hall; a Playing Field; an allotments site; agricultural land at Wymondham Road; a bus shelter; a SAM2 speed sign; and a defibrillator.
The Assets Register (as shown on the website) appears to have been last reviewed in May 2022. I would advise *that a market value for the Village Hall is obtained periodically* to ensure that insurance requirements are fully met.
Insurance was last renewed in May 2024. Insurance provider is Zurich.

CONCLUSIONS AND ANY RECOMMENDATIONS

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

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 Form 3 of the Annual Governance and Accountability Return 2024/25.

ROBIN GOREHAM

(Internal Auditor) April 2025