

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

I have in the (virtual) presence of Mrs Sonya Blythe (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Sonya also acts as the Responsible Finance Officer for the council. Mr. Trevor Wang 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 Willow Centre (where its meetings are held); a sports pavilion; a recreation ground with play equipment; Parklands; the Castle and Jungle play areas and a bus shelter.

The Council is in the process of taking control of an allotment site.

There were no formal recommendations made in the last interim internal audit report (19th December 2023) or the last annual report (April 2023).

A precept of £364,204 was agreed at the meeting of 11th January 2023.

There were no significant unexplained variances in the budget.

The cashbooks are well maintained (and presented for inspection).

Bank reconciliation is carried out monthly.

Income & Expenditure is used as the basis for accounting.

A councillor checks the monthly payments list against the bank statements.

General Reserves stand at £392,108. Earmarked Reserves stand at £2,892,371.

This is a very busy and rapidly developing council with the receipt of considerable amounts of funding from both Section 106 and Community Infrastructure Levy. The building of a new sports hall, the Jubilee Hall at St. Giles Park, is a very large project which is still ongoing (and involving considerable expenditure). A new country park is also mooted.

The Clerk and Admin Assistant's salaries are paid in accordance with members approval and statutory guidance and documented in the relevant minutes.

Contracts of employment, PAYE and NIC have been properly operated (all relevant records being submitted for inspection).

VAT is properly recorded and accounted for (a control account is held).

The Council's risk register was reviewed in 23rd March 2023. It was agreed to update and raise the risk amounts: above £15k representing a high risk (this has been previously noted).

I have inspected the Assets Register and found this to be in order. I would suggest that the Register is reviewed regularly to ensure that insurance requirements remain adequate.

Risk assessments are carried out annually (including Finance, Strategic, Health & Safety, Legal etc) and arrangements reviewed regularly by the Finance Advisory Group. Accounting systems (and regular reports to Council) are continuing to reach high standards.

Financial Regulations and Standing Orders are reviewed annually, in May.

The council's website is of a high standard and is regularly updated with minutes and agendas of meetings. It also contains a comprehensive list of policies including Code of Conduct, Equal Opportunities, Health & Safety and GDP Regulations. The council operates in compliance with the Transparency Code. The Website Accessibility Statement was last updated in August 2020. The council has also developed a Recreational Strategy.

Training is made available to councillors and staff when deemed appropriate.

I would make no formal recommendations at this time.

This council is continuing to reach high standards in both its governance and accounting procedures. I remain satisfied that this busy, and ambitious, parish council is functioning well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have duly signed and completed the relevant part of the Annual Governance and Accountability Return (Form 3), 2023/24.

ROBIN GOREHAM
(Internal Auditor)

April 2024

