

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

I have in the (virtual) presence of Mrs Debbie Newton (Parish Clerk), inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Debbie also acts as the RFO for the council. Cllr. Fred Keer is presently Chairperson of the Council.
I would like to thank the Clerk for providing me with all the information required to carry out this audit.

PREVIOUS INTERNAL / EXTERNAL AUDITOR REPORT

Internal Auditor: No formal recommendations.

External Auditor: No issues raised.

ANNUAL PRECEPT & BUDGETARY PROCESS

The annual budget was approved and a precept set at £25,977 (the Council meeting of 5th December 2023 refers).

There were no significant *unexplained* variances in the budget.

The budgetary process is outlined in the Financial Regulations (item 3).

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The bank is reconciled and reported on a monthly basis.

The cashbook is well presented and balanced on a monthly basis.

Regular financial reporting is made by the Clerk at each meeting. This includes the recording of actual spend against budget.

All expenditure is recorded in the minutes.

An online banking system is employed

Banking is with Unity Trust Bank (end of year statement provided).

No petty cash is held.

End of Year Bank Reconciliation has been prepared and inspected.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Income & Expenditure is used as the basis for accounting.

Risk Management Policy – June 2025 and must be reviewed annually (the Council carries this out at its AGM).

Financial Regulations – May 2025 and reviewed annually.

Standing Orders – May 2025 and annually.

All the above documents are fit for purpose.

Councillor Donna Semens is the Council's Finance lead and, together with the Chair, oversees budgetary considerations.

Internal Control measures are set out in the Financial Regulations (item 2).

The Chair carries out monthly checks and copies are made available to councillors.

The Council's annual budget allows for a 5% contingency on Reserves.

The Council acts as custodian trustee for the Recreation Field charity.

Allotment rents should be reviewed at least once during each four year council cycle (the last review took place in October 2024).

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

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

Clerk's Contract of employment is fit for purpose.

PAYE and NIC have been properly operated (an accountant is employed to oversee calculations).

VAT has been properly applied and accounting is up to date.

The latest Return covers the period ending 31st March 2025.

GOVERNANCE PROCEDURES

(To include Salaries & Terms of Employment)

The Council meets monthly on the first Tuesday of each month.

The Council publishes a monthly action plan and an annual report.

The council's website is of a good standard and is regularly updated with minutes and agendas of meetings.

The council has a number of policies in place.

These include: Data Protection, Code of Conduct, Equal Opportunities, Privacy Policy, Safeguarding, Social Media and Biodiversity.

The Council is in compliance with the 2015 Local Government Transparency Code.

The Council has published a Website Disclaimer and an Accessibility Statement.

The Council subscribes to NALC.

The Recreation Field charity is responsible for all recreation/equipment matters.

Training for Clerk and councillors is provided by NPTS and NALC.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

The council's assets include:

The Recreation Ground (Robbs Chase) – managed by a charity

Land at The Tramway (a walkway)

three allotment sites at Goodman's Crossing,
Langhorn's Lane and Baldwins Drove
5 Wooden Seats
a bus shelter
55 Lamp brackets
2 Noticeboards

In addition, the Council is responsible for the maintenance of the Cemetery, the Boat Basin, the Village Green, the infilled canal (owned by NCC) and the Tramway.

No new acquisitions or disposals occurred in the year in question.
I would suggest that values continue to be reviewed regularly to ensure that adequate levels of insurance remain in place.
Insurance provider is Clear Councils. Policy is due for renewal on 1st June each year.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time.
This is a well ordered council reaching high standards in both its governance and accounting procedures and the Clerk is extremely efficient.
I am satisfied that this parish council is functioning well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have duly signed and completed the relevant section of the Annual Governance and Accountability Return (Form 3) 2024/25.

ROBIN GOREHAM
(Internal Auditor)

June 2025