

WEST WINCH 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 Mr Rob Shaw (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Rob also acts as the Responsible Finance Officer for the council. Councillor Alan Johnson 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: To ensure that the Risk Assessment is reviewed annually.

EXTERNAL AUDITOR: Noted that the Council had failed to make proper provision for the Exercise of Public Rights. This was, in fact, properly complied with.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

West Winch Parish Council has calculated and agreed an annual precept for 2024/25 of £61,548 (the Council's meeting of 16th January 2024 refers).

The budgetary process is outlined in the Financial Regulations.

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.

Detailed financial reports are made monthly to Council at each meeting by the Clerk.

ACCOUNTING & INTERNAL CONTROLS

(To include regular reviews of key policies)

Receipts & Payments is used as the basis for accounting.

The Council has a Finance committee which oversees financial risk and management strategy. It comprises three councillors and the Clerk. It is currently chaired by Cllr. Gavin Ball.

All relevant accounts documentation has been duly submitted for my inspection.

Financial Regulations and Standing Orders are based on model documents. Financial Regulations (last reviewed June 2024) and Standing Orders (last reviewed May 2024) should be reviewed at least once during each Council cycle.

Risk Assessment was last reviewed in June 2024 and should be reviewed annually.

The Council has adopted a Reserves Policy demonstrating good practice.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

PAYE and NIC have been properly operated.

Payroll is currently administered by NALC.

VAT is up to date, the last claim covering the period ending 30th November 2024.

GOVERNANCE PROCEDURES

As part of its duty of care to the Clerk, members should formally approve his salary and terms and conditions on an annual basis (and this should be documented in the relevant minutes). This was last carried out in March 2025. The council's website is of a very good standard and is regularly updated with minutes and agendas of meetings.

It also includes a News section.

Council policies include: Code of Conduct, Data Breach Response, Health & Safety, Councillor-Clerk-Employee Relations, Safeguarding, Dignity at Work, Complaints and CCTV.

The website meets the requirements of the Transparency Code.

The Council acts as sole trustee to the Village Hall charity. It is run by a committee which includes Parish Council members.

Monthly inspection of play areas is carried out by councillors and duly recorded.

The Council has a Playing Field & Maintenance Working Group.

The last ROSPA inspection was carried out on 4th July 2024.

Training is provided by SLCC and NALC.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

West Winch Parish Council is responsible for a number of assets including: Playing field at Coronation Avenue; Playing field at WB Centre; Open space land at WB Centre; a SAM2 sign; tennis courts; a skate park; six bus shelters; a defibrillator and a number of streetlights, seats and benches.

The Council is also responsible for the maintenance of the village green.

I have inspected the Assets Register which is well presented.

I would suggest that the Assets Register is kept under constant review to ensure insurance requirements continue to be met.

Insurance was renewed in October 2024 and the provider is HISCOX (Gallagher).

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. 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