

**METHWOLD 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 Mrs. Rachel Buckle (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the annual audit requested. Rachel also acts as the Responsible Finance Officer for the council. Cllr. Martin French is presently Chairman of the Council (this was previously Cllr. Richard Scott).

I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

Methwold Parish Council also represents the residents of Methwold Hythe and Brookville. The Parish Council holds several key assets such as the Queen Elizabeth II Recreation Ground and childrens' play area; Methwold Cemetery; a bus shelter; the War Memorial; various parcels of land; and some street lighting.

Charitable status has recently been obtained for the St. George's Hall Complex and Methwold Social Club. These two buildings are now run separately from the council and controlled by the Methwold Hall Complex Charitable Trust. The Council now acts as sole trustee.

The Parish Council has calculated and agreed an annual precept of £66,567 for 2022/23 (the Council's meeting of 13<sup>th</sup> January 2022 refers). There are no significant unexplained variances in the budget.

The sum of £4,466 was received by way of Community Infrastructure Levy during the financial year in question. It remains unallocated and will shortly be discussed by the new Council.

No formal recommendations were made in last year's internal audit report. There was one comment from the External Auditor:

*"The smaller authority has not restated the 2020/21 figure when revaluing assets in Section 2, Box 9. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability."*

This comment has been duly noted by the Council.

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. Payments & Receipts is used as the basis for accounting. There are no petty cash transactions.

VAT has been properly implemented. The Clerk is currently working on the 2022/23 return and this will be submitted in the near future.

Financial Regulations were reviewed in June 2022 and Standing Orders (also in June 2022). I would suggest that both are reviewed at least once during each four year council cycle (and this is presently the case).

Likewise, cemetery fees should be reviewed at least once during each four year cycle. The last review took place in May 2018. I understand that cemetery fees will be reviewed again later in 2023.

The Risk Management Policy should be reviewed annually (it was last reviewed in June 2022 and will be reviewed again in June 2023).

The council is aware of its responsibilities with regard to data protection.

Play equipment is inspected annually by Wicksteed. In addition, trained volunteers carry out weekly checks and report back to Council.

The bank is reconciled on a monthly basis. Regular monthly financial reports are made to councillors.

I have inspected the Assets Register which is quite detailed. Levels of insurance cover, and any other associated risks, should be assessed and reviewed regularly.

The council's website is of a good standard showing Agendas & Minutes (which are regularly updated). Policies are comprehensive and include Code of Conduct, Safeguarding and Equal Opportunities.

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)**

May 2023