

METHWOLD PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2024/25

I have in the (virtual) presence of Mrs. Rachel Buckle (Parish Clerk) inspected the parish council documents as appropriate, and 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 Chairperson of the Council.

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

PREVIOUS INTERNAL / EXTERNAL AUDIT REPORT

Internal Auditor: No recommendations.

External Auditor: Two comments were made in respect of the incorrect completion of the AGAR Section 2.

These comments were noted, and the relevant corrections made.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

The Parish Council has calculated and approved an annual precept of £73,391 for 2024/25 (the Council's meeting of 29th January 2024 refers).

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

Explanations have been provided for all variances.

Budgetary process is outlined in the Financial Regulations (Item 4).

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well maintained.

The bank is reconciled on a monthly basis.

The Clerk makes regular monthly financial reports to each meeting.

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)

Receipts & Payments is used as the basis for accounting.

Risk Assessment Policy - June 2024 and must be reviewed annually.

Financial Regulations – August 2024 and should be reviewed at least once during each four year council cycle or earlier if deemed necessary.

Standing Orders – June 2022 and should be reviewed at least once during each four year council cycle.

All of the above documents are fit for purpose.
A Policy & Procedures Group has been constituted.
This should the effectiveness of policy scrutiny.
Internal Control policy is outlined in the Financial Regulations (Item 2).
A councillor (other than the Chair or cheque signatory) is appointed to verify bank reconciliations (quarterly and at year end).
The Council works with a Finance & Governance committee which comprises six members including the Chair of the Council.
The Council has adopted a Financial Reserves & Procurement Policy and this also deals with internal control systems and tendering processes.
Burial fees (last reviewed December 2024) should be reviewed at least once during each four year council cycle.
The council acts as sole managing trustee for the Methwold Hall Complex Charitable Trust.

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 (last approved November 2024).

The Council has constituted a Human Resources sub committee.

This committee may wish to consider recruiting administrative support for the Clerk given the ever increasing workload of the council.

PAYE and NIC have been properly operated (Payroll services are provided by NALC).

VAT has been properly implemented and recorded.

The latest Return covered the six month period ending 31 March 2025.

GOVERNANCE PROCEDURES

The Council meets on the second Thursday of each month.

Methwold Parish Council also represents the interests of the residents of Methwold Hythe and Brookville.

The council has a Planning committee in addition to Finance.

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

Council policies include:

General Data Protection, Code of Conduct, Complaints, Equal Opportunities, Bullying & Harassment, Open Spaces, Social Media, Safeguarding and Biodiversity.

The Council has published a Website Accessibility Statement.

The Council is compliant with the 2015 Local Government Transparency Code.

ROSPA annual play equipment inspection was carried out by Wicksteed Leisure in November 2024.

In addition, the Council handyman carries out weekly checks and provides written reports.

The Council is a member of NALC and procures training from NALC and NPTS.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Charitable status was obtained for the St. George's Hall Complex and Methwold Social Club in June 2022 and these assets have been transferred to the charity.

The Council generally makes an annual Support Grant to the Trust.

The Parish Council holds assets such as:

the Queen Elizabeth II Recreation Ground and childrens' play area;
a considerable amount of playground equipment (including the addition of new outdoor gym equipment)

land at Fair Hill;

two other parcels of land;

a bus shelter;

the War Memorial;

a SAM2 speed sign;

a number of noticeboards;

and a considerable amount of street lighting and bench seating.

The Council has responsibility for the upkeep of Methwold Cemetery (Stoke Road);

and it is also responsible for grass cutting, general maintenance and upkeep of the village green.

I have inspected the Assets Register which is well presented.

I would suggest that asset values are reviewed and updated regularly to ensure that levels of insurance remain adequate.

Insurance is provided by Zurich.

Policy was renewed on 7th February 2025.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time (but kindly see my comment in italics regarding possible additional administrative support).

I believe that governance procedures and accountancy records for this council continue to be of a very 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, Form 3, 2024/25.

ROBIN GOREHAM

(Internal Auditor)

May 2025