

Garvestone Reymerston & Thuxton Parish Council
Internal Audit Report for year ending 31st March 2024

2022/23 Audit

The areas for action identified in last year's report have generally been addressed, but see reference below to Risk Assessments

2023/24 Audit

The audit was carried out using the Joint Panel on Accountability & Governance Practitioners' Guide as a reference point.

2023/24 Annual Return

In the context of the scope of the Council's activities, the Annual Return has been completed with a "yes" response to eleven of the twelve statements contained in this section, and a "not covered" to the other, (F - Petty Cash), as the Council does not operate such a system.

Areas for Action

The statements contained in the Internal Audit section of the Annual Return are to demonstrate that internal control objectives, procedures and controls are in place and have been met during the year, and the "yes" responses show that this is the case. There are however some items on which the Council may wish to satisfy itself that all is in order:

From the Minutes

Financial

The May 2023 minutes show a cost of £75 for the playground inspection was agreed. The invoice was for £106.80 (paid in July 2023). The extra spend of £31.80 doesn't seem to be minuted anywhere.

The June 2023 minutes show a cost of £40 (direct debit) for the ICO subscription. This does not appear on the payments spreadsheet or bank statements; there is however a £35 DD payment for this item in the August 2023 minutes and on the payments spreadsheet and bank statement.

Policies & Procedures

A review of these was carried out and agreed at the march 2024 PC meeting. It remains the case however that the various Risk Assessments were last reviewed in 2021. The Practitioners Guide recommends an annual review of risk assessments, and the current ones contain references to risks from Covid 19. There are no longer any government-imposed restrictions concerning this, although guidelines still exist.

Governance

A check on the Breckland Council website shows that no Declaration of Interest form for Ed Stanford has been lodged.

N. Kennedy
13th June 2024