**BURSTON AND SHIMPLING PARISH COUNCIL**

**Annual Internal Audit Report**

**(as required by section 151 of the Local Government Act 1972)**

**Financial Year Ending 31st March 2023**

I have in the (virtual) presence of Mrs Ann Baker (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested*.* Cllr. Alison Wakeham (Chair) acts as the Responsible Finance Officer for the council. Cllr. Nigel Franklandwas previously Chairperson of the Council. I would like to thank Ann and Alison for providing me with all the information required to carry out the audit.

Burston and Shimpling Parish Council is responsible for such assets as a recreation ground/playing field (with play equipment) at Crown Green; a memorial garden; a community orchard; a bus shelter; Shimpling Village Sign and Burston War Memorial.

Two matters were brought to the attention of the Council at the last internal audit review. These related to minor discrepancies in the Standing Orders and Financial Regulations which have now been rectified.

The Parish Council has calculated and agreed an annual precept of £12,255 (its meeting of 22nd November 2021 refers). There were no Community Infrastructure Levy receipts during the year in question. £4,123 was spent from the existing CIL budget during 2022/23 and this was used for the installation and creation of a wooden log cabin at the Pavilion.There are no significant unexplained variances in the budget (which I have examined).

The council’s Treasurers Account and Asset Reserve Account totalled £22,570 (as of 31st March 2023). The bank is reconciled on a monthly basis. Banking is with Lloyds. The cashbook is well maintained and regularly balanced.

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 (all relevant records being submitted for inspection). Contracts of employment are appropriate.Income & Expenditure is used as the basis for accounting. No petty cash is held.

A Financial Schedule is reported to members at each Full Council meeting. Three councillors act as verifiers for online payments. Financial record keeping is of a good standard. Cllr. Angela Belgrove checks the finances regularly.

A Training budget is maintained by the council.

The council owned play equipment is regularly inspected.

The council’s website is of a good standard and meets the requirements of the Transparency Code. It contains lots of useful information including, council policies as well as village information. It is regularly updated with minutes and agendas of meetings.

Council policies are of a good standard and include Code of Conduct, Equal Opportunities and Safeguarding.

Standing Orders, Financial Regulations and the Risk Management policy were all reviewed in May 2023. I would suggest that Standing Orders and Financial Regulations are reviewed at at least once in each four year Council cycle. Risk Management should be reviewed annually.

I have inspected the Assets Register (which has been recently reviewed) and have found this to be comprehensive and detailed. Insurance cover should be reviewed periodically.

VAT has been properly applied. The last return was submitted on 25th April 2023.

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. Internal financial control systems are robust.

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 part of the Annual Governance and Accountability Return 2022/23.

**ROBIN GOREHAM**

(Internal Auditor) May 2023