

**MULBARTON PARISH COUNCIL**  
**Annual Internal Audit Report**  
**(as required by section 151 of the Local Government Act 1972)**  
**Financial Year ending 31<sup>st</sup> March 2025**

I have in the (virtual) presence of Mrs Lorraine Trueman (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Lorraine also acts as the Responsible Finance Officer for the council. Councillor Steve Sewell 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: No recommendations.

EXTERNAL AUDITOR: Noted that the Council has taken legal advice with regard to the resolution of a dispute.

**ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS**

Mulbarton Parish Council has calculated and agreed an annual precept for 2024/25 of £87,208 (the Council's meeting of 22<sup>nd</sup> January 2024 refers).

There are no significant unexplained variances in the budget.

No grants were received during 2024/25.

**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.

No petty cash payments are made.

**ACCOUNTING & INTERNAL CONTROLS**

**(To include regular reviews of key policies)**

Receipts & Payments is used as the basis for accounting.

All relevant accounts documentation has been uploaded using "Scribe" and duly submitted for my inspection.

Financial Regulations and Standing Orders (both adopted August 2022) are based on NALC model documents. Financial Regulations and Standing Orders should be reviewed at least once during each Council cycle.

Risk management was reviewed in February 2025 and should be reviewed annually.

The Risk Register is considered on a rolling three monthly basis. It is an example of an excellent internal control mechanism.

The Council has adopted a Reserves Policy which was last debated in January 2025.

Allotment rents (last reviewed December 2023) should be reviewed at least once during each Council cycle.

The Council has an Internal Control officer (presently Cllr. Dennis Wells).

### **PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT**

PAYE and NIC have been properly operated (the council administers its own payroll using HMRC Basic Tools). The Clerk's P60 provided for inspection.

VAT is up to date, the last reclaim covering the period ending 31<sup>st</sup> December 2024.

### **GOVERNANCE PROCEDURES**

As part of its duty of care to the Clerk, members should formally approve her salary and terms and conditions on an annual basis (and this should be documented in the relevant minutes).

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

Council policies (shown on the website include: Code of Conduct, Data Protection, Equality, Safeguarding, Lone Workers, Community Engagement and Environmental).

The website meets the requirements of the Transparency Code.

All five play areas and equipment are inspected weekly by a Parish Warden.

A Training Policy has been adopted by the council.

Training is provided via NPTS.

### **INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS**

Mulbarton Parish Council is responsible for a number of assets including the Jubilee Gardens, Orchard and Mulberry Parks, five play areas, two bus shelters, one SAM2 sign and four allotment sites.

I have inspected the Assets Register which is well presented and comprehensive.

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

The Assets Register was last updated in April 2024.

Insurance was renewed in September 2024 and the provider is Zurich.

### **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



# Annual Internal Audit Report 2024/25

MULBARTON PARISH COUNCIL

mulbartonpcinfo.com WEBSITE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed). (ONGOING DISPUTE)

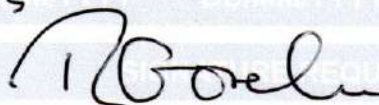
Date(s) internal audit undertaken

Name of person who carried out the internal audit

09/04/2025

ROBIN GOREHAM AUDITOR

Signature of person who carried out the internal audit



Date

9th April 2025

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).