

**WELNEY PARISH COUNCIL**  
**Annual Internal Audit Report**  
**(as required by section 151 of the Local Government Act 1972)**  
**Financial Year ended 31<sup>st</sup> March 2024**

I have in the (virtual) presence of Mrs Melanie Hilton (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Melanie also acts as the Responsible Finance Officer for the council. Mr Ken Goodger 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.

Welney Parish Council is responsible for such assets as a bus shelter with a seat; the Welney Village Sign and noticeboard; a SAM2 camera; two defibrillators; general maintenance and streetlight provision within the village.

Welney Parish Council has calculated and agreed an annual precept of £29,865 (the Council's meeting of 6th December 2022 refers). There are no significant unexplained variances in the budget.

Community Infrastructure Levy receipts totalled £3,933. This will probably be used to fund another defibrillator.

The council holds a General Reserve in the sum of £36,263, all but £11,235 of which has been allocated to future projects.

The cashbook is well maintained. The bank is reconciled on a monthly basis. Financial record keeping is of a good standard and made readily accessible to members and the public (via the Council's website). No petty cash is held.

Receipts & Payments is used as the basis for accounting.

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. Wisbech Payroll is contracted to undertake this work on the council's behalf.

VAT returns are up to date and properly implemented. £1,703 was paid to HMRC and £3,478 reclaimed in the year ending 31<sup>st</sup> March 2024.

The council's website is of a good standard. Council policies displayed there are comprehensive and include: Code of Conduct, Data Protection, Equal Opportunities, Safeguarding, Lone Worker and Biodiversity.

It is regularly updated with minutes and agendas of meetings and is compliant with the Transparency Code.

Standing Orders were last reviewed in May 2023 and are reviewed every three years. Financial Regulations in February 2024 and are reviewed every two years. The Risk Management policy was also reviewed in February 2024 and is reviewed annually, as per good practise. All these policies are sound and of a good standard.

The Council has a Core Document Strategy in place which flags up and documents the review process and is an excellent tool for aiding and facilitating internal controls.

I have inspected the Assets Register (it is shown on the website) and have found this to be in order. It was updated in March 2024. I would suggest the register is regularly reviewed to ensure adequate levels of insurance are in place.

Training for councillors and staff is provided by NPTS.

I would make no formal recommendations at this time as I believe that governance procedures and accountancy records for this council are now 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 part (Form 3) of the Annual Governance and Accountability Return 2023/24.

**ROBIN GOREHAM**

(Internal Auditor)

April 2024