

**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 2025**

I have in the (virtual) presence of Mrs Melanie Hilton (Parish Clerk) inspected the parish council documents as appropriate, and 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.

**PREVIOUS INTERNAL / EXTERNAL AUDITOR REPORT**

Internal Auditor: No recommendations.

External Auditor: Reference made to Item "O" on the AGAR form.

**ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS**

Welney Parish Council has calculated and agreed an annual precept of £29,865 (no change / the Council's meeting of 5th December 2023 refers).  
There are no significant unexplained variances in the budget.

**BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES**

The cashbook is well maintained.

Receipts & Payments is used as the basis for accounting.

The bank is reconciled on a monthly basis.

Financial record keeping is of a good standard and is shared with councillors at each meeting.

No petty cash is held.

**ACCOUNTING & INTERNAL CONTROLS**

**(To include regular review of key policies: see also Governance Procedures)**

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes.

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.

*The Council does not have a formal Reserves Policy and I have discussed this with Melanie. It was suggested that a brief Reserves policy be drawn up and included within the Risk Management policy.*

The Council acts as sole trustee to the Playing Field charity  
(see item "O" on the AGAR form).

## **PAYROLL**

### **(To include proper implementation of PAYE / NIC / VAT)**

PAYE and NIC have been properly operated. NALC is contracted to undertake this work on the council's behalf.

VAT returns are up to date and properly implemented. The last Return covered the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

## **GOVERNANCE PROCEDURES**

Standing Orders were last reviewed in May 2023 and are reviewed every three years.

Financial Regulations were reviewed in February 2024 and are reviewed every two years.

The Risk Management policy was reviewed in February 2025 and is reviewed annually, as per good practise.

All these policies are well presented.

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.

Training for councillors and staff is provided by NPTS (none taken up during the year in question).

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

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

I have inspected the Assets Register 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.

Insurance provider is AJGIBL (Gallagher), policy renewed July 2024.

## **CONCLUSIONS AND ANY RECOMMENDATIONS**

I would make no formal recommendations at this time as I believe that governance procedures and accountancy records for this council are of a very good standard. (Please see comment in italics).

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 2024/25.

**ROBIN GOREHAM**

(Internal Auditor)

April 2025