

CRINGLEFORD PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ended 31st March 2025

I have in the (virtual) presence of Mrs Sonya Blythe (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Sonya also acts as the Responsible Finance Officer for the council. Cllr. Trevor Wang is presently Chairman 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 AUDIT REPORT

Internal Auditor: No recommendations.

Mid term audit: No recommendations (December 2024).

External Auditor: No comments made.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Cringleford Parish Council has calculated and approved its Annual Budget and has set its precept at £418,860 (the meeting of 10th January 2024 refers).
There were no significant unexplained variances in the budget.
Full explanation has been provided for all variances.
Budgetary process is outlined in Item 4 of the Financial Regulations.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook (for all accounts) is well maintained
(and duly presented for my inspection).
Bank reconciliation is carried out monthly.
Detailed financial reporting is made by the Clerk at each meeting.
Sonya uses Cost Centres to better illustrate actual spend against budget.
This type of accounting helps track and analyse expenses; and helps to improve cost management and reporting.
A Supporting Reserves Reconciliation for the Annual Return has been drawn up and inspected.
Banking is with Lloyds, Nationwide, Unity Trust and Hampshire Bank (Barclays account closed May 2024).
End Of Year Bank Reconciliation has been produced.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Income & Expenditure is used as the basis for accounting.

The Council meets every month except August.

Finance / Strategic Risk Assessment policies – reviewed annually.

Assessments include Finance, Strategic, Health & Safety and Legal.

Arrangements are reviewed regularly by the Finance Advisory Group.

Financial Regulations – May 2024 and annually.

Standing Orders – May 2024 and annually.

The Council has adopted an Internal Controls policy.

It has also adopted a Reserves policy.

A councillor checks the monthly payments list against the bank statements.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

Contracts of employment, PAYE and NIC have been properly operated (all relevant records being submitted for inspection).

VAT is properly accounted for and is up to date.

The last Return covered the quarterly period ending 31 March 2025.

A VAT control account is held and it appears on the Balance Sheet.

GOVERNANCE PROCEDURES

The Clerk and Admin Assistant's salaries are paid in accordance with members approval and statutory guidance and documented in the relevant minutes.

Contracts of employment are fit for purpose.

A new staffing structure has been developed as the Council continues to grow and absorb more responsibilities.

The council's website is of a high standard, information is easily accessible and it is regularly updated with minutes and agendas of meetings.

The Council has adopted numerous policies which include:

Code of Conduct, GDP Regulations, Equal Opportunities, Health & Safety, Complaints, Media Relations and Safeguarding.

The Council has published a Website Accessibility Statement and the website is fully compliant with 2015 Local Government Transparency Code.

The council has developed a Neighbourhood Development Plan, a Road Safety Strategy and a Recreation Strategy.

The Council has adopted a Play Equipment policy to manage risk.

Play equipment is ROSPA tested in August/September each year (the last one being carried out by PlaySafely Limited).

Weekly inspections are carried out by the Council.

Training is made available to councillors and staff when appropriate and is provided by NALC, NPTS and other suitable organisations.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

The Parish Council owns and controls several assets including:

The Willow Centre, its car park and field on Willowcroft Way

Building and land at the Jubilee Centre – newly built

Recreation Ground and Sports Pavilion (Oakfields Road)

Four additional Play areas (Dragonfly Lane, Willowcroft, The Pines, Almond Drive)

Several other pieces and parcels of land

Allotment site on Cringleford Heights (in process of adoption)

Streetlighting

Defibrillator

Four Bus Shelters

I have inspected the Assets Register and found this to be in order.

I would suggest that the Register is reviewed regularly to ensure that insurance requirements continue to be met.

Insurance provider is Zurich Municipal, renewal due 29th May 2025.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time.

This council is continuing to reach high standards in both its governance and accounting procedures.

I remain satisfied that this busy parish council is functioning well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have duly signed and completed the relevant part of the Annual Governance and Accountability Return (Form 3), 2024/25.

ROBIN GOREHAM

(Internal Auditor)

April 2025