

CRINGLEFORD PARISH COUNCIL
6 Monthly (Mid Term) Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2020/21

I have in the (virtual) presence of Mrs Sonya Blythe (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the interim audit requested. Sonya also acts as the Responsible Finance Officer for the council. I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

Cringleford lies three miles south west of the city of Norwich. It is clearly a very busy and proactive council serving over 3,000 people. The council controls several key assets such as the Willow Centre (where its meetings are held), a sports pavillion and a recreation ground.

There were no formal recommendations made in the last annual internal audit report.

I consider the council's website to be of a very high standard. On the day (in early December 2020) that I perused the website, all the relevant agendas and minutes had been posted. It is readily navigable and all the policies and documents are easy to access. This is a great effort!

Perhaps a small section could be added to the website detailing "Councillors' Roles and Responsibilities" and a brief advice note on the steps that need to be taken by prospective candidates at election time.

The Council's Financial Regulations and Standing Orders are of a high standard and are reviewed on an annual basis. The "*de minimus*" amount before which competitive tendering is required is set at £2,000. A duly delegated committee considers goods and services between £750-£2,000. For a council of this size I consider these settings to be reasonable. Similarly, risk assessments are carried out annually (including Finance, Strategic, Health & Safety, Legal etc) and arrangements reviewed regularly by the Finance Advisory Group. An Assets Register is kept and well maintained. I would suggest that items such as litter bins and noticeboards (with a purchase value of less than £500, say) do not need to be carried forward. An outside agency is used for payroll. Petty cash transactions are minimal.

The Finance Advisory Group meets four times a year. According to council minutes, the major impact of the COVID 19 crisis on the council's finances has been to reduce income from hire of the Willow Centre which is entirely understandable and largely unpreventable. The potential loss to income will be covered by Reserves. Money has been set aside to refurbish the Pavillion.

Despite the inevitable problems caused by the pandemic, the council is on course to deliver its budget and propose its precept for the coming year. Full council and finance meetings have continued through the pandemic period (albeit by virtual means). The budget is due to be considered and confirmed at the January 2021 meeting of the council.

The Council aims to retain a general reserve equivalent to around 50% of its agreed precept. The proposed precept for 2020/21 is £300,636, equating to an increase of around £3.15pa per Band D property.

I am pleased to note that the bank is reconciled on a monthly basis and financial information is fed back to members on a regular basis and in a manner which is easy to access.

One respectful suggestion: that all members should try to avail themselves of financial training when, and if, offered by the Council. This all helps to inform decision making.

I would commend this report to members and would make no formal recommendations for change or improvement at this time.

In conclusion, I am satisfied that this parish council is continuing to function well, amidst the many challenges of the pandemic, and is fully discharging its legal and statutory responsibilities. I would thank members for appointing me for internal audit duties in 2021 and look forward to attending your offices in the late Spring (subject to prevailing restrictions) for the full audit.

ROBIN GOREHAM
(Internal Auditor)

8th December 2020