

BEETLEY PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2021/22

I have in the (virtual) presence of Mrs. Leanne Jarrett (Responsible Finance Officer) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Mr Steve Boyce is presently Chairman of the Council. I would like to thank Leanne and Mrs Angela Leigh (Parish Clerk) for providing me with all the information required to carry out the audit.

Beetley Parish Council controls a number of assets including Beetley River Meadows, a playing field, a village clock, bus shelters and two village signs.

There was one recommendation made in the last internal audit report which concerned the value of the Assets Register. This has now been corrected.

The parish council agreed a precept of £17,250 for 2021/22 (the meeting of 3rd December 2020 refers). There are no significant unexplained variances in the budget. I would suggest that consideration is given to building a general reserve but this is a decision for councillors to make.

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 (all relevant records being submitted for inspection). Receipts & Payments is used as the basis for accounting. Petty cash is not used by the council.

Financial Regulations and Standing Orders should be reviewed at least every four years (ie. each council cycle). I believe that Risk Assessment policies were last reviewed in 2021 so these are due for review again later this year (as they need to be reviewed on an annual basis).

I have inspected the Assets Register and have found this to be in order. I would suggest that insurance levels are monitored regularly in line with the current values obtained for the Assets Register.

The council's website is of a good standard. All Agendas and Minutes are added promptly and council policies readily navigable. Perhaps an Equal Opportunities (or Equality & Diversity) policy could be considered?

I would make no formal recommendations to members at this time. In general, 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 the relevant section of the Annual Governance and Accountability Return 2021/22.
I commend this report to Council members.

ROBIN GOREHAM

April 2022

(Internal Auditor)