

RINGLAND 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 presence of Mrs Kay Montandon (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Kay also acts as the Responsible Finance Officer for the council. Cllr. Nick Adams 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.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Ringland Parish Council has calculated and approved an annual precept of £8,290 (no change from previous year / the Council's meeting of 8th January 2024 refers).

There are no significant unexplained variances in the budget.

Earmarked Reserves for future projects are outlined in the Annual Budget and the Reserves policy.

The budgetary process is covered in the Financial Regulations.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well presented.

The bank is reconciled on a monthly basis.

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

An End Of Year Bank Reconciliation has been prepared.

No petty cash is held.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Receipts & Payments is used as the basis for accounting.

The Council has adopted a Reserves Policy.

It has also adopted an Internal Control policy which is reviewed annually and which is an example of good practice.

I discussed with Kay whether a clause detailing "Adequacy of Reserves" might be added to the Council's Risk Management policy.

PAYROLL

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

The Clerk's salary scale, and terms of employment, is formally approved annually by the Council and recorded in the relevant minutes.

PAYE and NIC have been properly operated.

Payroll is administered by Ms. Diane Malley.

VAT is up to date and properly implemented.

The last Return covered the period 1st April 2024 to 31st March 2025.

GOVERNANCE PROCEDURES

The Council holds six Full Council meetings each year plus an Annual Parish Meeting.

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

Risk Assessment & Management policy & Financial Risk Assessment – 2025 and should be reviewed annually.

Financial Regulations – April 2023 and should be reviewed every four years or earlier if deemed necessary.

Standing Orders - April 2023 and should be reviewed at least once during each four year Council cycle.

All the above policies are fit for purpose.

The council's website is of a good standard and has a gov.uk domain.

It is regularly updated with Agendas and Minutes.

It is fully compliant with the 2015 Local Government Transparency Code.

Council policies include: Code of Conduct; General Data Protection and Data Audit schedule; Internal Control, Reserves, Complaints and Equality & Diversity.

Consideration should be given to the adoption of a Safeguarding policy (this was also discussed with Kay).

Training for councillors and staff is provided by NPTS and NALC.

The Parish Council manages a Permit scheme which regulates the launching and landing of canoes from the river in the village.

It would assist the Clerk if consideration were given to providing her with a credit card (with set limits) for use in making urgent or necessary payments in the hiatus period between Council meetings. If such a card is provided, its use should be fully prescribed in Financial Regulations.

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

Ringland Parish Council holds a number of community assets such as Ringland Hills and River Green.

Other assets include: the Village Hall; the Village sign; two defibrillators; two noticeboards; a number of wooden benches; and it is responsible for grass cutting in the village.

I have inspected the Assets Register and have found this to be very well presented.

It was updated in March 2025.

I would suggest the register is reviewed periodically to ensure adequate levels of insurance are in place.

Insurance provider is Zurich, policy renewed May 2024.

CONCLUSIONS AND ANY RECOMMENDATIONS

I would make no formal recommendations at this time but kindly note the comments in italics.

I believe governance procedures and accountancy records for this council to be 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 2024/25.

ROBIN GOREHAM

(Internal Auditor)

April 2025