

DEREHAM TOWN COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year 2023/24

I have in the presence of Mrs Jillian Barron (Deputy Town Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Mr. Tony Needham acts as the Responsible Finance Officer for the council. Mr. Hugh King is presently Chairman of the Council (Town Mayor). I would like to thank the Deputy Clerk for providing me with all the information required to carry out the audit.

The Parish Council controls several key assets such as the Memorial Hall, the Assembly Rooms, seven allotment sites, the town recreation ground, two cemeteries, a number of play areas, five bus shelters, a residential property in Norwich Street and a War Memorial. The council also owns the Barwell Court public toilets and several other parcels of land.

The council acts as custodian trustee for the Headborough Estate. The Council also oversees the Community Car Scheme.

No formal recommendations were made in either the Internal Audit Report of June 2023 or the interim report of December 2023.

A precept of £1,090,604 and annual budget were calculated and approved at the meeting of 10th January 2023.

There were no significant unexplained variances in the budget.

Written explanations have been provided for all variances.

Receipts and Payments is used as the basis for accounting.

Bank reconciliation is carried out monthly.

Regular finance reports are submitted to Council at each meeting.

Councillors have access to all financial data, upon request.

Total of cash and short term investments stands at £1,726,593.

The Town Clerk and Deputy Clerk's salary is paid in accordance with members approval and statutory guidance and documented in the relevant minutes. A Long Service Bonus was approved for both at a Council meeting dated 29th November 2022.

PAYE and NIC have been properly operated (an accountant is employed to verify all calculations).

VAT has been properly implemented. Returns are submitted on a quarterly basis, the latest claim covering the period to 31st March 2024.

The Council's Risk Management policy was last reviewed in May 2023 and should be reviewed annually.

Financial Regulations were last reviewed in March 2023 and Standing Orders in March 2024. I would suggest both documents are reviewed at least once during each four year Council cycle.

Likewise, I would suggest that cemetery fees and allotment rents are reviewed at least once during each four year Council cycle.

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 levels of insurance remain adequate.

The popular Community Car Scheme is run under the auspices of the Town Council. All transactions relating to the Scheme are shown separately from those of the Council.

The council's website is of a very good standard, and is regularly updated with minutes and agendas of meetings.

Council policies include Data Protection, Code of Conduct, Equality & Diversity and Grant Award policy. Perhaps consideration could be given to the addition of a Safeguarding Policy?

The Council is fully compliant with the Transparency Code.

Training during the year was provided by NALC and SLCC.

I would make no formal recommendations at this time (but kindly note my suggestions).

This council is continuing to reach high standards in both its governance and accounting procedures. I remain satisfied that this busy town council is functioning well and is fully discharging its legal and statutory responsibilities.

Accordingly, I have duly signed and completed the relevant section of the Annual Governance and Accountability Return Form 3, 2023/24.

ROBIN GOREHAM

(Internal Auditor)

May 2024