

**BRIDGHAM PARISH COUNCIL**  
**Annual Internal Audit Report**  
**(as required by section 151 of the Local Government Act 1972)**  
**Financial Year ending 31<sup>st</sup> March 2024**

I have in the (virtual) presence of Ms. Sara Campbell (Parish Clerk) inspected the parish council documents as appropriate, and in line with, the scope of the audit requested. Sara also acts as the Responsible Finance Officer for the council. Councillor Primrose Graham 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.

Bridgham Parish Council holds assets which include: Bridgham Village Hall, Bridgham Playing Fields, a bus shelter and six sections of street lighting.

There were no formal recommendations made in the last internal audit report (July 2023).

The Council has certified itself exempt from a limited assurance review, met the criteria and made the correct declaration.

Bridgham Parish Council has calculated and agreed an annual precept of £9,774 (the Council's meeting of 30<sup>th</sup> January 2023 refers).

There are no significant unexplained variances in the budget.

The cashbook is well maintained and regularly balanced.

The bank is reconciled on a monthly basis.

Receipts & Payments is used as the basis for accounting.

The bank is reconciled monthly and at year end.

Expenditure is approved at each Council meeting.

No petty cash is held.

Banking is with Unity Trust.

Total of cash and short term investments at year end stood at £5,242.

PAYE and NIC have been properly operated. Payroll is self administered using HMRC Basic Tools.

No VAT was reclaimed during 2023/24 as there have been login issues with HMRC. These are being worked on and will hopefully be resolved soon.

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

Financial Regulations and Standing Orders are of a good standard.

Financial Regulations and Standing Orders were last reviewed in June 2023. I would suggest that these documents are reviewed every four year council cycle (as a minimum). Sara informs me they are now reviewed annually.

The Risk Management document is reviewed annually at the Annual Parish Meeting.

The council website is of a good standard is regularly updated with minutes and agendas of meetings. Agendas and minutes are well presented by the Clerk.

Council policies include Code of Conduct, Internal Control, Data Protection and FOI Publication Scheme.

The Council is in compliance with the requirements of the Transparency Code.

I have inspected the Assets Register and have found this to be in order. I would suggest that the Register is reviewed regularly to ensure that appropriate levels of insurance are in place.

The council owned play equipment was safety inspected to ROSPA standards in June 2023 and inspections are carried out on annual basis.

£110 was spent on induction training for two councillors (NPTS was the provider).

I would make no formal recommendations as I believe that governance procedures and accountancy records for this council have reached good standards.

In conclusion, I am satisfied that this parish council is functioning satisfactorily and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed Form 3 of the Annual Governance and Accountability Return 2023/24.

**ROBIN GOREHAM**

(Internal Auditor)

July 2024