

Garvestone Reymerton & Thuxton Parish Council
Internal Audit Report for year ending 31st March 2025

2023/24 Audit

There are two items still outstanding – see Policies & Procedures and Governance below.

2024/25 Audit

The audit was carried out using the Joint Panel on Accountability & Governance Practitioners' Guide as a reference point.

2024/25 Annual Return

In the context of the scope of the Council's activities, the Annual Return has been completed with a "yes" response to eleven of the twelve statements contained in this section, and a "not covered" to the other, (F - Petty Cash), as the Council does not operate such a system.

Areas for Action

The statements contained in the Internal Audit section of the Annual Return are to demonstrate that internal control objectives, procedures and controls are in place and have been met during the year, and the "yes" responses show that this is the case. There are however some items on which the Council may wish to satisfy itself that all is in order/take action:

Assets and Insurance

The items added to the Asset Register in March 2025 (nos. 33, 34, 35) are shown as being insured, but do not appear on the 2025/26 insurance policy schedule.

The Bailey's Corner bus shelter is not on the schedule.

Only one noticeboard appears on the schedule.

From the Minutes - Financial

Payments to Gary Lake for grass cutting (August & December - £500 each) are supported by invoices, but I can see no reference in the minutes to agreement to pay.

The payment to Garvestone VH in November (£60) is also supported by an invoice, but no agreement recorded in the minutes.

Policies & Procedures

The Covid-19 Risk Assessment for PC Meetings was reviewed/established in June 2021, and has not been reviewed since. The assessment for PC Events & Volunteer Activities was last reviewed in October 2021. This also references Covid-19 guidelines that applied at that time.

There are now no Covid-19 restrictions in the UK, although there are guidelines concerning, for example, what to do if you test positive.

In view of this, it might be time to consider removing the Covid specific risk assessment, and deleting the Infection with Covid-19 hazard section from the Events/Volunteers assessment.

Governance

The Breckland Council website still has no Declaration of Interest form for Ed Stanford.

N. Kennedy
24th June 2025