Docking Parish Council

Internal Audit Report
Financial Year 2024/2025

Including explanatory notes for Annual Return

(where a no has been marked)

Prepared by Tina Cunnell BSc Hons CiLCA

23 May 25

Background

Docking is a parish council within the district of the Borough Council of Kings Lynn & West Norfolk. The Council consists of 11 councillors with the proper officer /clerk who is Ilca qualified

The council has a precept of £33,600.96 and provides and pays for the following services:

- Allotments
- Street lighting
- Open spaces
- Bins
- Grants

The council has been operating with the assistance of a locum clerk since July 2023 and the permanent clerk started in June 24 with RFO duties remaining with locum until October 24.

Significant events 24/25

- Councillors now all have tablets as part of paperless working project

Clerk	Annalisa Nathalia Dovey
Chair	Cllr Melanie Lewis
Total Receipts	£63,411.33
Total Payments	£51,197.14
Reserves	£35,000
Website	https://dockingparishcouncil.gov.uk
Clerks email	clerk@dockingparishcouncil.gov.uk

I have completed an internal audit of the accounts for docking Parish Council for the year ending Mar 2025.

My findings are detailed below using the tests provided in the Governance and Accountability (England) 2021.

I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit

Internal Audit Tests

A. Appropriate accounting records have been properly kept throughout the financial year.
No:
The accounting system now in place is EDGE which is an accounting package that can fulfil the controls and information required by the council and the transactions have been loaded by the current clerk. There is evidence of auditing that has been completed by councillors and payments are noted put in the minutes. Reserves are published and noted.
Recommendation: To further enhance internal controls . A quarterly physical check that follows procurement and transaction through cross referencing bank statements and bank reconciliation.
B. This authority has complied with its financial regulation, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
Yes
C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
Yes
Financial risk assessment reviewed and minuted, following last years recommendation.
D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was monitored and reserves were appropriate.
Yes
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.
Yes
F. Petty Cash payments were properly supported by receipts all petty cash expenditure was approved and VAT appropriately accounted for.
Docking does not operate a petty cash system
G. Salaries to employees and allowances to members were paid in accordance with this authorities approval and PAYE and NI requirements were properly applied**.**
Yes
Pension re-declaration is in date but will need to be reviewed Dec 25
H. Asset and investment registers were complete and accurate and properly maintained.
Yes
I. Periodic bank account reconciliations were properly carried out during the year.
Yes
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Recommendation: An internal control policy be drafted, and members appointed to carry out the independent reviews**.**
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.
Yes
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt

Not applicable
L. Verify that the Council has published, for the prior financial year, all the information as required by the Transparency Code as set out in Annex A of the code.
Yes
Items were not always clearly noted in minutes and recommend that important document reviews and decisions have their own agenda item.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
Yes
N. The authority complied with the publication requirements for the prior year AGAR.
Yes

Summary

Last year was disruptive for this council with the loss of a clerk, locum clerks and the employment of a new unqualified clerk being significant factors.

The new clerk has worked extremely hard to implement all the changes necessary to redress the issues in the previous audit producing high quality work and achieving her first clerk qualification. The councils governance is now in place but clerk is keen to introduce best practices and to gain her CiLCA qualification which I hope councillors will be fully supportive of.

Recommendations

A: A Councillor that is not already a bank signatory s appointed to provide internal control checks, and appropriate evidence of this kept, with an annual report being presented to council.

L: Although documentation is available it is not always easy to find in the minutes, especially for the public. Items such as the signing of different parts of the AGAR and agreeing of precept should have separate agenda headings to facilitate this.

These recommendations have been discussed with the clerk as ways to improve her current processes.