

**Minutes of the Meeting of Rooksdown Parish Council**  
**Monday 24<sup>th</sup> November 2025 at 7.30pm**

RPC Councillors	Present	Apologies	Absent
Cllr Paul Mahoney - Chair		✓	
Cllr Scott Mason	✓		
Cllr Doug How	✓		
Cllr Abimbola Bisiriyu <small>arrived 7.50pm</small>	✓		
Cllr Mike Anigbo	✓		

**Also present**

Cllr Arun Mummalaneni (HCC). Two members of the public. The meeting was chaired by Cllr How and Tracy Hamer (Clerk) recorded the minutes.

<b>49/25</b>	<b>Apologies for absence</b> Cllr Paul Mahoney (RPC), Cllr Jay Ganesh (BDBC), Cllr Simon Minas-Bound and PC Adam Boxall.
<b>50/25</b>	<b>Declarations of Interest</b> Nil.
<b>51/25</b>	<b>Co-option of New Parish Councillor</b> This item was deferred to the next meeting in January meeting. The Clerk confirmed interest has been received.
<b>52/25</b>	<b>Approval of the Minutes</b> The minutes of the following meeting were <b>approved</b> as an accurate record and signed by the presiding Chair.  <i>Full Council Monday 22<sup>nd</sup> September 2025 – Items 34/25 to 48/25</i> <i>Proposed by Cllr How and seconded by Cllr Mason</i>
<b>53/25</b>	<b>Matters Arising</b> <ul style="list-style-type: none"> <li>- <u>Pumphouse Way Tree Survey</u> – The Clerk confirmed that the matter had been formally escalated to Taylor Wimpey by Cllr Mahoney, as the work identified in the tree survey was still outstanding and the invoice remained unpaid. As of today, the invoice has been paid, and the works are scheduled to be carried out today (Monday, 24th November).</li> <li>- <u>Pedestrian crossing</u> – The survey has been live nearly 4 weeks. It was agreed to share the survey via Facebook and posters at the community centre. <b>TH to action.</b></li> <li>- <u>Vehicle access to Priestley Road</u> – Cllr Arun Mummalaneni reported that the management company has written to all residents requesting that they do not drive over the pedestrian area. The situation is being monitored and, if it does not improve, the area will be restricted with a bollard or planting.</li> </ul>
<b>54/25</b>	<b>Public Session – 15 minutes</b>

	Two members of the public attended the meeting and explained that they are interested in joining the Council and had come to observe the proceedings.
55/25	<p><b>To receive reports from:</b></p> <p><u>Chairman Rooksdown Parish Council</u></p> <ul style="list-style-type: none"> <li>County Councillor – Cllr Arun Mummalaneni noted that there are still a number of David Wilson homes awaiting work to address long standing issues. The highway is not ready for adoption. No residents meeting is currently planned. County Councillor grants are available, but the criteria have been updated which makes it difficult for parish councils to apply successfully. Consultation about the structure of local government in Hampshire, Isle of Wight, Portsmouth and Southampton is now open, closing 11<sup>th</sup> January 2026. More details can be found here - <a href="#">LGR Hampshire</a></li> <li>Borough Councillors – see Appendix 1.</li> <li>Police/PCSO/CSPO – Nil.</li> <li>Rooksdown Community Association – Nil.</li> <li>Allotments – Cllr Mason reported that the Allotments Working Group conducted a site inspection on Saturday, 22 November. The visit highlighted several matters that will be addressed. It was agreed that a skip would not be ordered until these had been resolved. <b>TH to action.</b></li> </ul>
56/25	<p><b>Finance and governance</b></p> <ul style="list-style-type: none"> <li>The Bank Reconciliation Reports for September and October 2025 were noted as satisfactory and signed by Cllrs Bisiriyu and Anigbo - see Appendix 2.</li> <li>To note any emergency spends authorised by the Clerk - Nil.</li> <li>The Council <b>resolved</b> to approve the schedule of payments for October and November 2025 and noted payments made and authorised via email between meetings - see appendix 3. <i>Proposed by Cllr Mason and seconded by Cllr How</i></li> <li>The Interim Audit dated 8th October 2025 was formally noted and actions are explained in Appendix 4.</li> <li>The 2026/27 Draft Budget and Precept were discussed, and members will confirm the precept requirement in January once the Tax Base has been released by BDBC.</li> <li>The Council <b>resolved</b> to create a new Ear Marked Reserve, transferring £30,000 from the General Reserve into a new Traffic Calming EMR to support future projects currently under discussion. <i>Proposed by Cllr Anigbo and seconded by Cllr Mason</i></li> <li>The Council <b>resolved</b> to accept a quote of £499 + VAT for the creation of a new Parish Council website. The Clerk will confirm the associated email hosting costs and report back to the Council before proceeding <i>Proposed by Cllr Mason and seconded by Cllr Anigbo</i></li> <li>The Council discussed the proposed options for S106 Play Enhancements and considered the pros and cons of each. However, all members agreed that the Rooksdown community should be consulted to understand how the demographic has grown and changed in the parish and to ensure that any improvements reflect this effectively. Members suggested either conducting the consultation themselves or asking BDBC to do so, working collaboratively with all stakeholders to ensure the best decision is made. <b>TH to action.</b></li> <li>The Council <b>resolved</b> to accept a sum totalling a maximum spend of £1000 for replacement lighting at the Tommy Statues. <i>Proposed by Cllr Mason and seconded by Cllr Anigbo</i></li> </ul>
57/25	<b>Planning</b>

	<p><b><u>25/01902/RET - 75 Park Prewett Road Basingstoke Hampshire RG24 9RG</u></b>  Change of use from dwelling house Class C3 to mixed C3 and short term let use (Retrospective).  The Council <b>resolved</b> to object to this planning application.  <i>Proposed by Cllr Mason and seconded by Cllr Anigbo</i></p> <p><b><u>25/02609/HSE - 19 Barron Place Basingstoke Hampshire RG24 9JS</u></b>  Proposed conversion of existing garage to habitable space.  The Council <b>resolved</b> to raise no objection to this planning application.  <i>Proposed by Cllr Bisiriyu and seconded by Cllr Anigbo</i></p>
<b>58/25</b>	<p><b>Events</b></p> <ul style="list-style-type: none"> <li>• Christmas Lights 2025 – The lights on the community building and the Christmas tree have been installed, and all agree they look lovely.</li> <li>• Remembrance Day 9<sup>th</sup> November 2025 – Cllr Anigbo was thanked for organising this community event, which was attended by around 30 residents. Feedback was positive, although the location was questioned due to traffic noise.</li> </ul>
<b>59/25</b>	<p><b>Consultations</b></p> <p>Cllr How requested that the LGR consultation for Hampshire should be discussed and a submission made on behalf of the Parish Council. The closing date for the consultation is 11<sup>th</sup> January 2026. More details can be found here - <a href="#">LGR Hampshire</a></p>
<b>60/25</b>	<p><b>Date of Next Meeting</b></p> <p>The next meeting of the Parish Council will be held on Monday 26<sup>th</sup> January.</p>

There being no further business the meeting closed at 9.15pm

Signed.....  
(Chair)

Date.....

## **Appendix 1**

Borough Councillor Report – Rooksdown Ward

Cllr Simon Minas-Bound

(Submitted in absence – November 2025 Parish Council Meeting)

### **1. “Make a Difference” Team – Work Now Underway in Rooksdown**

The Borough’s Make a Difference (MAD) Team is about to begin work across Rooksdown. This includes tackling several long-standing issues in our parks, pocket parks and public spaces – ranging from vegetation management and repairs to general improvements. More work is scheduled over the coming weeks, and I will continue pressing for Rooksdown to receive its fair share of this much-needed attention. As we appear to have been left to last to date.

### **2. Local Plan – Regulation 18 Consultation Launching This Week**

The draft Local Plan begins its Regulation 18 consultation this week. This is the first public stage of consultation on the borough’s future development strategy. I would strongly encourage the Parish Council and residents to review the proposals and provide comments, particularly regarding local impacts, infrastructure, transport, and environmental considerations. I am happy to discuss any specific sections if helpful.

### **3. Borough Council Budget – Consultation Period Beginning**

The Borough Council’s proposed 2026/27 budget has now gone out for public consultation. This includes the council’s financial planning, service delivery intentions and the proposed council tax increase. Again, feedback from the Parish would be very welcome, particularly on local priorities.

### **4. Anti-Social Behaviour and Incidents Near the Co-op**

There have been ongoing issues of ASB and other offences around the Co-op area. I have been working closely with PC Adam Boxall, our local named bobby, to address these incidents, including liaison with local businesses. One practical result has been the reciting of the newspaper box to the rear of the shop, which was essential due to repeated ASB and crowding at the front. Please continue encouraging residents to report any incidents directly so the police can respond effectively. I am also currently trying to get the Co-op to take more action to tackle shoplifting. Currently customers and staff continue to tell me there is little support to encourage them to report shoplifting incidents. The processes and systems are in place at the Co-op but they are not encouraged to use them and when they do reports are not passed to the police.

### **5. Gillies Meadow – Ongoing Work with David Wilson Homes**

I am continuing to press David Wilson Homes for their firm commitment to attend and participate in the final Developer Forum for Gillies Meadow. There remain outstanding matters that residents want clarity on, and I am pushing to ensure the developer does not walk away without addressing them properly. I am still awaiting a response from the parish council regarding the availability of notes that could help holding DWH to account on their promises.

### **6. Local Government Reorganisation – National Consultation Live**

The Government has now opened the official consultation on Local Government Reorganisation across Hampshire and the Isle of Wight. The consultation presents four options:

Three versions of a Four-Unitary model, each supported by different groupings of district councils and the two cities.

One option from Hampshire County Council, proposing three mainland unitary authorities  
This is a major change for local governance, and I would encourage parish councillors and residents to engage with the consultation.

#### **7. Remembrance Events Across the Ward**

It was an honour to attend several Remembrance events across the ward and wider borough this month. As always, it was a privilege to join residents, community groups and veterans to remember the fallen and those who continue to serve.

#### **8. Weekly Food Waste Collections – First Month Review**

We are now one month into the roll-out of the new weekly food waste collection service. I am hearing mixed reports – some residents are using it well, others not, and there have been concerns about missed collections and reliability in certain areas. If the Parish Council is aware of any specific roads or repeated issues, please do let me know so I can ensure the waste team investigates promptly.

Date: 01/10/2025

Rooksdown Parish Council

Page 1

Time: 13:24

**Bank Reconciliation Statement as at 30/09/2025  
for Cashbook 1 - Current Account**

User: TRACY

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T1	30/09/2025		24,657.09
			<u>24,657.09</u>
<b><u>Unpresented Payments (Minus)</u></b>		<b><u>Amount</u></b>	
		0.00	0.00
			<u>24,657.09</u>
<b><u>Unpresented Receipts (Plus)</u></b>		0.00	0.00
			<u>24,657.09</u>
		<b>Balance per Cash Book is :-</b>	<b>24,657.09</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

**Bank Reconciliation Statement as at 30/09/2025  
for Cashbook 2 - Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T2	30/09/2025		151,265.26
			<u>151,265.26</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			151,265.26
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			151,265.26
		<b>Balance per Cash Book is :-</b>	<b>151,265.26</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

**Bank Reconciliation Statement as at 31/10/2025  
for Cashbook 1 - Current Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T1	31/10/2025		20,912.10
			<u>20,912.10</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			20,912.10
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			20,912.10
		<b>Balance per Cash Book is :-</b>	<b>20,912.10</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

**Bank Reconciliation Statement as at 31/10/2025  
for Cashbook 2 - Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T2	31/10/2025		151,265.26
			<u>151,265.26</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			151,265.26
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			151,265.26
		<b>Balance per Cash Book is :-</b>	<b>151,265.26</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

## Detailed Receipts &amp; Payments by Budget Heading 31/10/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Income</u>							
Precept	38,008	38,008	0			100.0%	
Bank Interest	814	1,200	386			67.8%	
Grants & Donations	5,112	2,925	(2,187)			174.8%	
Allotment Receipts	23	1,500	1,478			1.5%	
Other Receipts	466	0	(466)			0.0%	
Income :- Receipts	<b>44,422</b>	<b>43,633</b>	<b>(789)</b>			<b>101.8%</b>	<b>0</b>
<b>Net Receipts</b>	<b>44,422</b>	<b>43,633</b>	<b>(789)</b>				
<u>Staff Costs</u>							
Salaries & PAYE	5,366	12,000	6,634		6,634	44.7%	
Pension Contributions	118	480	362		362	24.6%	
Staff Costs :- Indirect Payments	<b>5,484</b>	<b>12,480</b>	<b>6,996</b>	<b>0</b>	<b>6,996</b>	<b>43.9%</b>	<b>0</b>
<b>Net Payments</b>	<b>(5,484)</b>	<b>(12,480)</b>	<b>(6,996)</b>				
<u>Payments</u>							
Allotment Payments	3,949	3,000	(949)		(949)	131.6%	
Audit Fees	632	1,000	368		368	63.2%	
Clerks Expenses	157	250	93		93	62.9%	
Council Events	568	5,000	4,432		4,432	11.4%	
Grants & Donations Paid	3,195	1,000	(2,195)		(2,195)	319.5%	
Hall/Room Hire	386	750	364		364	51.5%	
Handyman	6,116	13,000	6,884		6,884	47.0%	
Insurance	834	1,500	666		666	55.6%	
IT & Support	401	900	499		499	44.6%	
Miscellaneous Payments	424	500	76		76	84.9%	
Payroll Services	0	200	200		200	0.0%	
Printing & Publications	725	3,000	2,275		2,275	24.2%	
Professional Fees	204	6,500	6,296		6,296	3.1%	
Project Costs	350	2,500	2,150		2,150	14.0%	
Repairs & Maintenance	186	650	464		464	28.7%	
Subscriptions	1,619	2,000	381		381	81.0%	
Training	0	1,000	1,000		1,000	0.0%	
Payments :- Indirect Payments	<b>19,747</b>	<b>42,750</b>	<b>23,003</b>	<b>0</b>	<b>23,003</b>	<b>46.2%</b>	<b>0</b>
<b>Net Payments</b>	<b>(19,747)</b>	<b>(42,750)</b>	<b>(23,003)</b>				

## Detailed Receipts &amp; Payments by Budget Heading 31/10/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>VAT Data</u>							
VAT on Receipts	2,862	5,000	2,138			57.2%	
VAT Data :- Receipts	<u>2,862</u>	<u>5,000</u>	<u>2,138</u>			<u>57.2%</u>	<u>0</u>
VAT on Payments	1,244	2,000	756		756	62.2%	
VAT Data :- Indirect Payments	<u>1,244</u>	<u>2,000</u>	<u>756</u>	<u>0</u>	<u>756</u>	<u>62.2%</u>	<u>0</u>
<b>Net Receipts over Payments</b>	<u>1,618</u>	<u>3,000</u>	<u>1,382</u>				
Grand Totals:- Receipts	<u>47,284</u>	<u>48,633</u>	<u>1,349</u>			<u>97.2%</u>	
Payments	<u>26,475</u>	<u>57,230</u>	<u>30,755</u>	<u>0</u>	<u>30,755</u>	<u>46.3%</u>	
<b>Net Receipts over Payments</b>	<u>20,809</u>	<u>(8,597)</u>	<u>(29,406)</u>				
<b>Movement to/(from) Gen Reserve</b>	<u>20,809</u>	<u>(8,597)</u>	<u>(29,406)</u>				

Appendix 3

Rooksdown Parish Council

Payments/receipts

Nov-25

Voucher	Date	Reference	Description	Pay/Rcpt	Supplier ref.	Supplier / customer	Account	Amount	Payment
								0.00	
								0.00	
								0.00	
176	25/11/2025	2087	Desk space	PAY		RCA	Hall Hire	16.50	16.50
177	25/11/2025	2079	Room Hire	PAY		RCA	Hall Hire	33.00	33.00
178	25/11/2025	2088	Handyman	PAY		RCA	Handyman	880.00	880.00
179	25/11/2025	51303	Newsletter	PAY		Sycamore Press	Newsletters	164.00	164.00
180	25/11/2025	3612031181	SID set up	PAY		HCC	Projects	300.00	300.00
181	25/11/2025		Christmas Tree and Lights	PAY		The Christmas Decorators	Events	2,755.49	2,755.49
182	28/11/2025		Salaries & PAYE	PAY		Clerk	Salaries	1,473.40	1,473.40
183	25/11/2025		HMRC Underpayment	PAY		HMRC	Salaries	33.65	33.65
184	25/11/2025		Clerks Expenses	PAY		Defib Supplies	Misc	100.20	100.20
								0.00	0.00
								0.00	0.00
								0.00	0.00
								0.00	0.00
								5756.24	<b>5756.24</b>

Please check payments, delete any not approved, initial each invoice and sign below when complete:

Signed

Name

Signed

Name

# Appendix 4



**MULBERRY**  
**LOCAL AUTHORITY SERVICES LTD**

Eastgate House t: 07428 647069  
Dogflud Way, Farnham e: office@mulberrylas.co.uk  
Surrey, GU9 7UD w: www.mulberrylas.co.uk

Clerk to the council  
Rooksdown Parish Council  
Rooksdown Community Centre  
Basingstoke  
Hampshire  
RG24 9XA

13<sup>th</sup> October 2025

Dear Tracy

**Re: Rooksdown Parish Council**  
**Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report**

## **Executive summary**

Following completion of our interim internal audit on 8<sup>th</sup> October 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Rooksdown Parish Council are well established and followed.

## **Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the

effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

### **Independence and competence**

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years’ experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

### **Engagement Letter and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](mailto:anna@mulberrylas.co.uk)

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

*Appropriate accounting records have been kept properly during the year.*

### **Audit findings**

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [www.rooksdn.org.uk](http://www.rooksdn.org.uk)

The council continues to use the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

There is one user (Clerk) with their own individual logons and individual privileges. Passwords are not routinely prompted to change, and each user must log onto the council hosted system first before access to the financial reporting package. The Chair is CilCa qualified and can access the package if needed.

Every month, a "month end" close down is performed by the Clerk, various reports are printed and filed in hard & digital copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed. The limited number of transactions lends itself to all documents being filed in month order in one lever arch folder. I make no recommendation to change.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change in this system.

I tested the opening balances as at 1/4/25 by reviewing the balance brought forward on the receipts page on the Rialtas accounting package for cashbook one and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2024/25 with both documents showing £7,270.25.

I reviewed the nominal ledger entries for the period 1 April to the audit date to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

The council is not VAT registered; the last VAT reclaim was for the twelve-month period ended 31<sup>st</sup> March 2025. The reclaim was for £2,861.95, and was received on the 25<sup>th</sup> April 2025. This shows the council is up to date with its financial postings and there is no delay between the end of the period, submission of the reclaim and receipt of the refund. The council correctly completes one VAT reclaim per annum.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control objective has been met.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### **Audit findings**

#### **Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit**

The External Auditor's Report was not qualified. This has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 22<sup>nd</sup> of September 2025 (minute ref 41/25).

I note the council received and considered the previous internal auditor report at the council meeting held on 14<sup>th</sup> May 2025 (minute ref 10/25).

#### **Confirm by sample testing that councillors sign statutory office forms**

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"

The council website includes a page where the individual Register of Members' Interests forms are linked to the district site; however this page is not under councillors rather under what the council does.

#### **Confirm that the council is compliant with GDPR**

It was noted the council has established common .org email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

### **Assertion 10 - Digital and data compliance**

*To warrant a positive response to this assertion, the authority needs to have taken the following actions:*

1.47 *Email management - Every authority must have a generic email account hosted on an authority owned domain, for example [clerk@abcparishcouncil.gov.uk](mailto:clerk@abcparishcouncil.gov.uk) or [clerk@abcparishcouncil.org.uk](mailto:clerk@abcparishcouncil.org.uk) rather than [abcparishclerk@gmail.com](mailto:abcparishclerk@gmail.com) or [abcparishclerk@outlook.com](mailto:abcparishclerk@outlook.com) for example.*

1.48 *All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.*

1.49 *All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (where applicable).*

1.50 *All websites must include published documentation as specified in the [Freedom of Information Act 2000](#) and the [Transparency Code for Smaller Authorities](#) (where applicable).*

1.51 All smaller authorities, including parish meetings, must follow both the [General Data Protection Regulation \(GDPR\) 2016](#) and the [Data Protection Act \(DPA\) 2018](#).

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements. Councillors have been offered training on the new assertion 10 and an IT policy is being developed. **I recommend that for the avoidance of doubt the councillors are requested to sign they have received and understood the requirements of the new IT policy. I also recommend a data audit is carried out and recorded. I have signed posted the clerk to a council where this is shown in action.**

*Confirm that the council meets regularly throughout the year*

In addition to full council, the council has committee for HR, together with working groups as required. These were reviewed in May 2025.

Terms of reference for each committee are published on the council website, along with details of the main responsibilities of each of the working groups.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

*Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

The council correctly publishes supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) [www.ico.org.uk/minutesandagendas](http://www.ico.org.uk/minutesandagendas)

*Check the draft minutes of the last meeting(s) are on the council's website*

Draft minutes are uploaded to the council website.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in February 2025 (minute ref 201.25).

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations*

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in February 2025 (minute ref 201.25).

The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

*Check that the council's Financial Regulations are being routinely followed*

The council has thresholds in place at which authorisations to spend must be obtained as below:

*FR 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by: • The Clerk, under delegated authority, for any items below £1,000 excluding VAT. • the Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT. • The council for all items over £2,000;*

*Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

The council has very few individual items and only a one above £1,000 in the period 1<sup>st</sup> April to 30<sup>th</sup> September. I tested the invoice from the payments report and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations, and payment lists are appended to the minutes of relevant meetings with the minutes recording the approval of such.

The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and has sufficient individuals authorised to complete these steps, minimising the risk of being unable to make payments in a timely fashion.

*Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector*

The council confirmed its eligibility and adopted the General Power of Competence (GPC). **This should confirmed at the next council meeting.**

*Confirm that checks of the accounts are made by a councillor*

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

I am of the opinion that the control objective has been met.

## C. RISK MANAGEMENT AND INSURANCE

### **Internal audit requirement**

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

### **Audit findings**

The council's adopted Financial Regulations include a section covering Risk Management and state:

- FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*
- FR 2.2 The Clerk/RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually. .*
- FR 2.3 When considering any new activity, the Clerk/RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council..*
- FR 2.4 At least once a year, the Council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, which was last reviewed and approved by council in January 2025. Minute ref 201/25. I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I have no doubt that the council takes its risk management responsibilities seriously.

**I recommend the council put in place the Risk Management Policy to accompany the risk assessment document.**

**I also recommend the council put together a matrix of governance assertions with a column and council comments for each assertion.**

I confirmed that the council has a valid insurance policy in place with Gallagher Insurance which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

I am of the opinion that the control objective has been met.

## D. BUDGET, PRECEPT AND RESERVES

### **Internal audit requirement**

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### **Audit findings**

The council set a precept of £38,008 in the meeting in January 2025, minute ref 187/25. This has been agreed to the underlying accounts.

The Clerk confirmed that the 2026/27 budget and precept were under way with deadlines achievable.

The budget report dated 30<sup>th</sup> of September 2025 shows income/receipts reported as 90% of budget and expenditure/payments at 36%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions. **I have noted that some reallocations need to be made within the accounts, transfer to earmarked reserves and the budget figures updated.**

The council currently holds circa £105k in earmarked reserves, spread across a range of clearly identifiable projects. I checked the purpose of these earmarked reserves with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

*5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

*5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

*5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

*5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

*5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

**The general reserve balance is currently circa £70k, which is still not within the recommended range at the half way point of the year and is high. The external auditor also commented on this. Council must consider its general reserve at budget setting.**

I am of the opinion that the control objective has been met.

## **E. INCOME**

### **Internal audit requirement**

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

### **Audit findings**

Apart from the precept, the council receives income from a range of sources including allotments, grants, and bank interest.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

FR 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council. '

Fees will be reviewed as part of the budget setting process, in October 2025.

## **F. PETTY CASH**

### **Internal audit requirement**

*Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.*

### **Audit findings**

The council has no petty cash and the testing for this internal control objective does not apply.

## **G. PAYROLL**

### **Internal audit requirement**

*Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

The council has one employee on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the NEST pension scheme. Performance reviews for staff members are completed annually by the staffing committee.

Payroll is processed is outsourced to a third party, who complete all the PAYE calculations and provide the information to the Clerk each month. I reviewed the payroll summary for September and the payroll deductions appear correct. I was able to verify the net pay per the payroll summary to the physical payment shown in the financial reporting package and the bank statement.

I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

I am of the opinion that the control objective has been met

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on assets and asset registers as below:

*5.58 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.*

*5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.*

*5.60 One item or group of similar items shall be regarded for inclusion in the fixed asset register.*

*5.61 Assets should be first recorded in the asset register at their actual purchase cost.*

*5.62 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.*

*5.63 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.*

*5.64 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.*

*5.65 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.*

*5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.*

*5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.*

5.68 *Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.*

5.69 *The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.*

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

Two items have been or are required to be added to the register at the interim audit date, I tested the picnic tables to the invoice.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on investments, and defines a long-term investment as below:

2.23 *Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:*

- a. are denominated in pounds Sterling;*
- b. be realisable at full value on demand or have a maturity end date of not more than 12 months;*
- c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and*
- d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.*

2.26 *A long-term investment arises where the authority invests money in anything other than a short-term investment.*

1.11 *Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements is invested appropriately, in accordance with an approved strategy which needs to have regard to the government's [Statutory Guidance on Local Government Investments](#). If total investments are to exceed the threshold specified in the statutory guidance at any time during a financial year, the authority needs to produce and approve an annual Investment Strategy in accordance with the guidance.*

The council has no long-term investments.

The council has no borrowing through the Public Works Loan Board (PWLB)

## **I. BANK AND CASH**

### **Internal audit requirement**

*Periodic bank account reconciliations were properly carried out during the year.*

### **Audit findings**

Financial Regulation 2.6 states 'At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The

*member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.'*

Bank reconciliations are completed monthly and presented to the Full Council for review. I reviewed the bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

**I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, however the physical statement has not been signed. I remind council that the statement must be signed as well.**

As the council's annual budget is below the €500,000 (£430,950 as of 3 July comparative date) threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

At the date of the interim audit, the bank balances held exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS), the council should consider transferring funds to maximise the protection available to it.

## J. YEAR END ACCOUNTS

### Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

### Audit findings

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	143,030	141,226	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	39,630	38,008	Figure confirmed to central precept record
3	Total other receipts	11,899	21,100	Agrees to underlying accounting records
4	Staff costs	9,000	10,383	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	44,333	38,583	Agrees to underlying accounting records
7	Balances carried forward	141,226	151,368	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	141,226	151,368	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	30,434	30,434	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Confirmed to PWLB documents

For Local Councils Only	Yes	No	N/A		
11a	Disclosure note re Trust Funds (including charitable)		<input checked="" type="checkbox"/>		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			<input checked="" type="checkbox"/>	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

### Audit findings

The year-end accounts have been correctly prepared on an receipts & payments basis with no requirement for a box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has been completed to explain the variances where required.

I am satisfied the requirements of this control objective were met for 2024/25.

## **K. LIMITED ASSURANCE REVIEW**

### **Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.*

### **Audit findings**

The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

## **L: PUBLICATION OF INFORMATION**

### **Internal audit requirement**

*The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation*

### **Audit findings**

For councils with a turnover over greater than £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- a. the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- b. the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- a. keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- b. ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/ukxi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). [https://www.legislation.gov.uk/ukxi/2015/494/pdfs/ukxiem\\_20150494\\_en.pdf](https://www.legislation.gov.uk/ukxi/2015/494/pdfs/ukxiem_20150494_en.pdf)

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/> & <https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/definition-documents/>

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2019/20 to 2024/25 inclusive.

The council has a model publication scheme and does publish some of the information required by the transparency code.

However, it is my opinion that the website has over time become difficult to navigate and in many respects is no longer presenting information in the spirit of the transparency act. I would even go so far to say that some information was “tricky” to locate. **I recommend the website is reviewed and upgrade to make easier to use.**

## **M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

### **Internal audit requirement**

*The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

### **Audit findings**

<b>Inspection – key dates</b>	<b>2024/25 Actual</b>
<b>Date AGAR signed by council</b>	13 <sup>th</sup> May 2025
<b>Date inspection notice issued</b>	23 <sup>rd</sup> May 2025
<b>Inspection period begins</b>	3 <sup>rd</sup> June 2025
<b>Inspection period ends</b>	14 <sup>th</sup> July 2025
<b>Correct length (30 working days)</b>	Yes
<b>Common period included (first 10 working days of July)</b>	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

## **N: PUBLICATION REQUIREMENTS**

### **Internal audit requirement**

*The authority complied with the publication requirements for the prior year AGAR.*

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

*Before 1 July 2025 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

*Not later than 30 September 2025 authorities must publish:*

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

### **Audit findings**

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2025.

The council has therefore met the publication requirements for 2024/25 have been met.

## **O. TRUSTEESHIP**

### **Internal audit requirement**

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

### **Audit findings**

The council has no trusts, and testing for this internal control objective is not applicable.

**Achievement of control assertions at final internal audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓ None
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓ N/A
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
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.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓ N/A

Should you have any queries please contact me directly on mark@mulberrylas.co.uk.

Yours sincerely



**Mark Mulberry**  
**Director, Mulberry Local Authority Services Ltd**

Final 2024/25 Audit points Cfwd

Audit Point	Audit Findings	IA comments
Income	Apart from the precept, the council receives income from interest, grants, and allotments. Fees and charges should be reviewed annually. I recommend this is part of the budget process.	completed
Governance	I have confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a link to details of the individual councillor's Register of Members' Interests forms. An acceptance to receive information by electronic means must also be signed.	completed
Governance	In addition to full council the council has an HR and an allotments committee. Terms of reference must be drawn up and agreed at the next meeting.	completed
Reserves	The general reserve balance is excessive and will be commented on again by the external auditor. I remind council it does not have the power to accumulate reserves. These monies MUST be spend on the benefit of the local community.	On-going

#### **Interim Internal Audit - Points Carried Forward**

Audit Point	Interim Audit Findings	Council comments
<b>Governance - IT</b>	I recommend that for the avoidance of doubt the councillors are requested to sign they have received and understood the requirements of the new IT policy.  I also recommend a data audit is carried out and recorded. I have signed posted the clerk to a council where this is shown in action.	
<b>Governance - GPC</b>	The council confirmed its eligibility and adopted the General Power of Competence (GPC). <b>This should confirmed at the next council meeting.</b>	
<b>Risk</b>	I recommend the council put in place the Risk Management Policy to accompany the risk assessment document.	

	I also recommend the council put together a matrix of governance assertions with a column and council comments for each assertion.	
<b>Budget &amp; Reserves</b>	<p>I have noted that some reallocations need to be made within the accounts to transfer to earmarked reserves and the budget figures updated.</p> <p>The general reserve balance is currently circa £70k, which is still not within the recommended range at the half way point of the year and is high. The external auditor also commented on this. Council must consider its general reserve at budget setting.</p>	
<b>Bank &amp; Cash</b>	I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, however the physical statement has not been signed. I remind council that the statement must be signed as well.	
<b>website</b>	However, it is my opinion that the website has over time become difficult to navigate and in many respects is no longer presenting information in the spirit of the transparency act. I would even go so far to say that some information was “tricky” to locate. I recommend the website is reviewed and upgrade to make easier to use.	