

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Ramsden Crays Parish/Town Council – 2024/2025

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2024. The following recommendations/comments have been made:

Income: £14,980.56 Expenditure: £11,660.84 Reserves: £24,633.25

2025 AGAR Completion:

Section One: Yes – approved by Council on 12/5/2025

Section Two: Yes – approved by Council on 12/5/2025

Annual Internal Audit Report 2024/2025: Yes

Certificate of Exemption: Yes - approved by Council on 12/5/2025

Important: The Council has used the AGAR Form 2 for **Parish Meetings** instead on Form 2 for Parish Councils. The AGAR should be completed again using the correct form.

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year end accounts.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 7/4/2025 (Ref: 44/2025)

Financial Regulations in place: Yes

Reviewed: 7/4/2025 (Ref: 44/2025)

VAT reclaimed during the year: Yes

Registered: No

Submission Period:	Amount:	Submission Date:
01/04/2024-31/01/2025	£344.49	20/2/2025

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP

Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy FILCM

Lynne Lodge Dip HE Local Policy

General Power of Competence: No

There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes
Data Protection registration: Yes Ref: Z1609902

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. It is advised that, due to the financial risk associated with the new Data Protection Regulations, this should form part of the Council's Risk Assessment.

Recommendation: *To include reference to GDPR in the Council's Risk Assessment.*

Privacy Policy published: Data Protection Policy published

Link:

<https://www.ramsdencrayspc.org.uk/council/ramsdencrays/documents/RCPC-Information%20and%20Data%20Protection%20Policy%202025.pdf?pvd=1744228255>

Recommendation: *To publish a separate Privacy Notice/Policy on the Council's website.*

Insurance was in place for the year of audit (valid 1/6/2024 – 31/5/2025). The Risk Assessment was reviewed at a meeting held on 7/4/2025 (Ref: 45/2025). Internal Controls were also reviewed on 7/4/2025 (Ref: 44/2025). It is noted that the Risk Assessment was due to be reviewed at the March 2025 meeting but was deferred to the April 2025 meeting, which took the review into the 2025-2026 audit year.

Statement of Internal Controls in place: No

Recommendation: *To undertake and minute a review of the Risk Assessment and Internal Controls during the year of audit.*

Recommendation: *To adopt a Statement of Internal Control.*

The Council have satisfactory internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: Not available for audit

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Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: Yes

Website: <https://shotgatepc.org.uk/>

- a) all items of expenditure above £100
Published – Yes – contained within the minutes
- b) annual governance statement (By 1 July)
2024 Annual Return, Section One Published – Yes
- c) end of year accounts (By 1 July)
2024 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2024 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – The Council have no public land or building assets detailed in their asset register
- g) minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have met the requirements of the Transparency Code for smaller councils.

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

Certificate of Exemption

Certificate of Exemption Published - Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes

Period of Exercise of Public Rights

Publication Date: 17/6/2024 Start Date: 24/6/2024 End Date: 2/8/2024

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 on their website.

The Council have met the publication requirements.

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Budgetary controls
supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £14,442 (2025-2026)

Date: 9/12/2024 (Ref: 131/2024)

Precept: £14,425 (2024-2025)

Date: 21/12/2023 (Ref: 24/25)

Satisfactory budgetary procedures are in place. The precept was agreed in full council, however the precept decision and amount has not been minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Recommendation: *To minute the precept decision and amount.*

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.

Petty Cash

Associated books and established system in place

A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.

Payroll controls

PAYE and NIC in place where necessary.

Compliance with Inland Revenue procedures

Records relating to contracts of employment and pensions

PAYE System in place: Yes

Employer's Reference: 120/HE63885

P60s issued: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. Supporting paperwork is in place and a P60 has been produced as part of the year end process.

Eligible employees have joined the nominated pension scheme. The last date of re-declaration of compliance was 1/6/2023. The next due date is 31/7/2025.

It is noted that the Council undertook a review of salaries at a meeting held on 14/10/2024 (Ref: 111/2024).

Asset control	<p>Inspection of asset register and checks on existence of assets Cross checking on insurance cover</p> <p><i>A separate asset register is in place. Values are recorded at cost value/insurance value. The total value of assets are recorded at £54,966. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.</i></p>
Bank Reconciliation	<p>Regularly completed and cash books reconcile with bank statements</p> <p><i>All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.</i></p> <p><i>Bank Balances at 31 March were confirmed as:</i></p> <p><i>Barclays Community xxxx5390 £24,633.25</i></p> <p><i>The Council had no outstanding loans at the year end.</i></p>
Reserves	<p>General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified</p> <p><i>The Council have adequate general reserves (£24,633) and have no identified earmarked reserves in their year end accounts.</i></p>
Year-end procedures	<p>Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.</p> <p><i>End of year accounts are prepared on a Receipts & Payments basis.</i></p>
Sole Trustee	<p>The Council has met its responsibilities as a trustee</p> <p><i>The Council is not a sole trustee.</i></p>
Internal Audit Procedures	<p><i>The 2024 Internal Audit report was considered by the Council at a meeting held on 8/7/2024 (Ref: 84/2024).</i></p> <p><i>A review of the effectiveness of the Internal Audit was carried out on 8/7/2024 (Ref: 84/2024).</i></p> <p><i>Heelis & Lodge were appointed as Internal Auditor at a meeting held on 10/3/2025 (Ref: 30/2025).</i></p>

External Audit

The Council formally approved the 2024 AGAR at a meeting of the full Council held on 13/5/2024 (Ref: 62/2024).

The Council declared themselves Exempt from External audit for the 2023-2024 financial year.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 13/5/2024. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for their assistance during the course of the audit work and the quality of documentation provided for the audit.



Heather Heelis
Heelis & Lodge
3 June 2025