Internal Audit Report for Ramsden Crays Parish Council – 2025/2026

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 2025. The following recommendations/comments have been made:

Income: £16,474.20 Expenditure: £14,522.54 Reserves: £26,585.00

2026 AGAR Completion:
Section One: Yes – approved by council on 11/5/2026 (Ref: 50/2026)
Section Two: Yes – approved by council on 11/5/2026 (Ref: 50/2026)
Annual Internal Audit Report 2025/2026: Yes
Certificate of Exemption: Yes – approved 11/5/2026 (Ref: 50/2026)

It is noted that the Council have not completed Section 1, Box 10 of the 2026 AGAR.

It is further noted that the Council have ticked 'No' in Section 2, Box 11. This Box should be ticked 'Yes' as the figures in Section 2 do 'exclude' trust transactions.

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: 16/3/2026 (Ref: 24/2026)
Financial Regulations in place: Yes
Reviewed: 16/3/2026 (Ref: 24/2026)

VAT reclaimed during the year: Yes
Registered: No (VAT126)

Submission Period:	Amount:
01/04/2025-31/03/2026	*£15.58*

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 came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Insurance was in place for the year of audit (valid 1/6/2026 continuous cover). The Risk Assessment was reviewed at a full Council meeting held on 16/3/2026 (Ref: 25/2026).

Statement of Internal Controls in place: Yes
Reviewed: 16/3/2026 (Ref: 25/2026)

The Council have good 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: £150,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency

Compliance with **Assertion 10**:

Website link: https://www.ramsdencrayspc.org.uk

Privacy Policy published: Yes
Link: https://www.ramsdencrayspc.org.uk/privacy-gdpr

IT Policy in place: Yes
IT Policy published: Yes
Link:
https://www.ramsdencrayspc.org.uk/council/ramsdencrays/documents/RCPC%20IT%20Policy%202026_2.pdf?pvd=1779114603

Data Protection Policy in place: Yes
Data Protection Policy published: Yes
Link:
https://www.ramsdencrayspc.org.uk/council/ramsdencrays/documents/RCPC-Information%20and%20Data%20Protection%20Policy%202026.pdf?pvd=1775053722

Publication Scheme published: Yes
Link:
https://www.ramsdencrayspc.org.uk/council/ramsdencrays/documents/RCPC%20Freedom%20of%20Information%20Policy%202026.pdf

Accessibility Statement in place: Yes
Accessibility Statement published: Yes
Link: https://www.ramsdencrayspc.org.uk/accessibility

Generic Council email addresses for officials in place: Yes

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

Notice of period for the exercise of public rights (2025)
Published – Yes
https://www.ramsdencrayspc.org.uk/council/ramsdencrays/finance/Exercise%20of%20Public%20Rights%20YE%2031.3.25.pdf

Notice of Conclusion of Audit (2025)
Published – N/A

Period of Exercise of Public Rights

Publication Date: 16/6/2025 Start Date: 23/6/2025 End Date: 1/8/2025

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-2025 on their website.

	Section 1	Section 2
2020 - 2021	Yes	Yes
2021 - 2022	Yes	Yes
2022 - 2023	Yes	Yes
2023 - 2024	Yes	Yes
2024 - 2025	Yes	Yes

The Council have met the publication requirements.

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

a) all items of expenditure above £100
Published – Yes – contained within the minutes
b) annual governance statement (By 1 July)
2025 Annual Return, Section One Published – Yes
c) end of year accounts (By 1 July)
2025 Annual Return, Section Two Published – Yes
d) internal audit report (By 1 July)
2025 Annual Return, Page 3, Published – Yes
e) list of councillor or member responsibilities
Published – Yes
f) the details of public land and building assets (By 1 July)
Published – There are no land or buildings identified on the Council's 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 with income/expenditure not exceeding £25,000.

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

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:	£14,512.50 (2026-2027)	Date: 8/12/2025 (Ref: 126/2025)

Satisfactory budgetary procedures are in place. The precept for 2025-2026 and 2026-2027 was agreed in full council however, the precept amount has not been minuted.

Recommendation: *To ensure that the precept decision and amount is formally minuted.*

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Lynne Lodge Dip HE Local Policy

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.

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.

Cash Associated books and established system in place

There have been no cash payments made during the year of audit.

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.

The last date of re-declaration of compliance with the Pensions Regulator was on 4/8/2025.

It is noted that the Council undertook a review of salaries at a meeting held on 8/12/2025 (Ref: 127/2025).

Contracts of Employment and subsequent salary agreements are in place for all staff employed by the Council.

Asset control Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £56,966. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

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.

	Bank Balances at 31 March were confirmed as:
	Barclays Community xxxx5390 £26,585.00
	The Council had no outstanding loans at the year end.
Reserves	General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified
	The Council have adequate general reserves of £26,585.00 and have no identified earmarked reserves in their year end accounts.
Year-end procedures	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.
	End of year accounts are prepared on a Receipts & Payments basis.
Sole Trustee	The Council has met its responsibilities as a trustee
	The Council is not a sole trustee.
Internal Audit Procedures	*The 2024-2025 Internal Audit report was considered by the Council at a meeting held on 14/7/2025 (Ref: 82/2025).*
	A review of the effectiveness of the Internal Audit was carried out on 14/7/2025 (Ref: 82/2025).
	Heelis & Lodge were appointed as Internal Auditor at a meeting held on 16/3/2026 (Ref: 23/2026).
External Audit	*The Council formally approved the 2025 AGAR at a meeting of the full Council held on 12/5/2025 (Ref: 61/2025.e).*
	The Council declared themselves Exempt from External audit for the 2024-2025 financial year.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 12/5/2025. 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
19 June 2026

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