HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Campsea Ashe 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: £13,517.94 Expenditure: £17,407.50 Reserves: £6,616.58

2025 AGAR Completion:
Section One: Yes – to be approved by council
Section Two: Yes (draft figures) – to be approved by council
Annual Internal Audit Report 2024/2025: Yes
Certificate of Exemption: Yes

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: 18/3/2025 (Ref: 24.57/3)
Financial Regulations in place: Yes
Reviewed: 21/5/2024 (Ref: AMC 24/8)

VAT reclaimed during the year: Yes
Registered: No

Submission Period:	Amount:
01/04/2023-31/03/2024	*£887.24*

General Power of Competence: No

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Heather Heelis Dip HE Local Policy FILCM
Lynne Lodge Dip HE Local Policy

Policy Review Schedule in place: 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: ZA453464

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. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes
Link: https://campseaashe-pc.gov.uk/assets/Parish-Council/Documents/GDPR-Draft-Privacy-Policy.pdf

Insurance was in place for the year of audit (valid 1/10/2024 – 30/9/2025), with a review being undertaken at a meeting held on 17/9/2024 (Ref: 24.37/2). The Risk Assessment was reviewed at a meeting held on 18/3/2025 (Ref: 24.57.3).

Statement of Internal Controls in place: Yes
Reviewed: 18/3/2025 (Ref: 24.57/3)

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.

The annual play area inspection has been undertaken during the year (Ref: Report – 12/9/2024).

Cheque signatories were reviewed and confirmed at a meeting held on 21/5/2024 (Ref: 3).

Fidelity Cover: £50,000

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

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://campseaashe-pc.gov.uk/parish-council/

a) all items of expenditure above £100
Published – Yes – contained within the minutes
b) annual governance statement (By 1 July)
2023 Annual Return, Section One Published – Yes
c) end of year accounts (By 1 July)
2023 Annual Return, Section Two Published – Yes
d) internal audit report (By 1 July)
2023 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 – Yes – asset register published
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: 23/5/2024 Start Date: 3/6/2024 End Date: 12/7/2024

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.

Budgetary controls Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £7,129.46 (2025-2026) Date: 21/1/2025 (Ref: 24.70)
Precept: £6,500 (2024-2025) Date: 21/11/2023 (Ref: 23.47/2)

Effective budgetary procedures are in place. The minutes record that the Council adopt the 2025-2026 budget, however the precept decision and amount was not formally recorded in the minutes.

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 formally record the precept decision and amount in the minutes.*

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/LA59050
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.

It is noted that the Council undertook a review of salaries at a meeting held on 19/11/2024 (Ref: 24.57/1) and 8/3/2025 (Ref: 24.83/5).

Asset control

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

A separate asset register is in place, with a review being undertaken at a meeting held on 17/9/2024 (Ref: 24.37/1). Values are recorded at cost value/insurance value. The total value of assets are recorded at £108,393. 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	*xxxx7299*	*£2,850.50*
Barclays Savings	*xxxx5066*	*£3,793.08*

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 (£2,506.48) and have identified earmarked reserves of £4,110.10 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 Internal Audit report was considered by the Council at a meeting held on 21/5/2024 (Ref: 24.10/3).

A review of the effectiveness of the Internal Audit was carried out on 18/3/2025 (Ref: 24.57/3).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 21/5/2024 (Ref: 24.10/4).

External Audit	*The Council formally approved the 2024 AGAR at a meeting of the full Council held on 21/5/2024 (Ref: 24.10/1 and the Annual meeting – item 4).* *The Council declared themselves Exempt from External audit for the 2023-2024 financial year (Ref: 21/5/2024 - 24.10/6).*

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 21/5/2024. 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
16 May 2025

HEELIS&LODGE

Local Council Services • Internal Audit

www.heelisandlodge.co.uk

INVOICE

To:

Campsea Ashe Parish Council

Invoice No: HL9673
Date: 16 May 2025

Details	Quantity	Amount (£)	Total (£)
To carry out Year End Audit for Campsea Ashe Parish Council for the year ended 31 March 2025 £5,001 - £15,000 Banding	1	130.00	130.00
Total			130.00

Please make cheques payable to: Heelis & Lodge

Bank Details: Account 02539349 **Sort Code 09-01-50**

NB Change to bank account details

Terms – 14 days

Thank you.

HEELIS&LODGE

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