

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Rumburgh Parish 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: £4,842 Expenditure: £4,447 Reserves: £6,970

2025 AGAR Completion:

Section One: [Yes – approved by council on 28/5/2025](#)

Section Two: [Yes – approved by council on 28/5/2025](#)

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: [1/5/2024 \(Ref: 12.1\)](#) and [19/2/2025 \(Ref: 8\)](#)
Financial Regulations in place: [Yes](#)
Reviewed: [4/9/2024 \(Ref: 8\)](#) and [19/2/2025 \(Ref: 8\)](#)

VAT reclaimed during the year: [Yes \(£198.71\)](#)
Registered: [No](#)

General Power of Competence: [No](#)

Policy Review Schedule in place: [Yes](#)

[There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.](#)

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The Council reviewed the following documents during the year of audit:

1/5/2024

- *Privacy and Data Protection Policy (Ref: 12.2)*
- *Internal Controls Statement (Ref: 12.3)*
- *Co-option of Councillors Policy and Application Form (Ref: 12.4)*
- *Internal Controls (Ref: 12.5)*
- *Asset Register (Ref: 12.6)*

4/9/2024

- *Acceptable Absence Policy (Ref: 8)*

16/10/2024

- *Biodiversity Policy and Action Plan (Ref: 9)*

17/7/2024

- *Biodiversity Policy and Action Plan (Ref: 8)*

19/2/2025

Internal Controls Statement (Ref: 8)

Privacy and Data Protection Policy (Ref: 8)

Co-option Policy (Ref: 8)

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: ZA314170

Privacy Policy published: **Yes**

Link: <https://rumburgh-pc.gov.uk/assets/Policies/2024-25/RPC-Privacy-Data-Protection-Policy-2024-2025Rumburgh-Parish-Council.docx.pdf>

Insurance was in place for the year of audit. The Risk Assessment was reviewed at a meeting held on 20/11/2024 (Ref: tagh/141) and 19/2/2025 (Ref: 8). Internal Controls were last reviewed on 19/3/2024 (Ref: tagh/145).

Statement of Internal Controls in place: **Yes**

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: 15/1/2025 - 10).

Fidelity Cover: **£25,000**

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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://rumburgh-pc.gov.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 – 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: **15/6/2024** Start Date: **17/6/2024** End Date: **26/7/2024**

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 supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £4,800 (2025-2026) [Budget papers on the website](#)
Date: 15/1/2025 (Ref: tagh/143)
Precept: £4,100 (2024-2025)
Date: 15/11/2023 (Ref: 7)

Good budgetary procedures are in place. The precept for 2024-2025 was agreed in full council and the precept decision and amount has been clearly minuted. However, there is a discrepancy between the figure resolved on 15/11/2023 (£4,100) and the amount received (£4,400).

It is noted that the precept amount has not been recorded in the minutes for the financial year 2025-2026 (Ref: 15/1/2025 – 11).

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.*

Recommendation: *To clarify the difference in the 2024-2025 precept figures from the resolution to the amount received.*

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.

Allotment rents were reviewed at a meeting held on 1/5/2024 (Ref: 13).

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/NA61065**
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 20/11/2024 (Ref: tagh/141).

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 insurance value. The total value of assets are recorded at £25,314. 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 28 March 2025 were confirmed as:

<i>Barclays Current</i>	<i>xxxx9401</i>	<i>£930.06</i>
<i>Barclays Savings</i>	<i>xxxx8378</i>	<i>£6,995.19</i>

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 (£3,345) and have identified earmarked reserves of £3,625 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 12/6/2024 (Ref: 8).

A review of the effectiveness of the Internal Audit was carried out as part of the review of the Internal Controls Statement.

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 19/2/2025 (Ref: 8).

External Audit

The Council formally approved the 2024 AGAR at a meeting of the full Council held on 12/6/2024 (Ref: 8).

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 1/5/2024. The first item of business should be the Election of Chairman, in accordance with Standing Orders. **Recommendation:** To have the Election of Chairman as the first item of business at the Annual meeting.
- 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
31 July 2025

HEELIS&LODGE

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www.heelisandlodge.co.uk

INVOICE

To:

Rumburgh Parish Council
Lodge Farm
New Road
Rumburgh
Halesworth
Suffolk
IP19 0NJ

Invoice No: HL9631

Date: 31 July 2025

Details	Quantity	Amount (£)	Total (£)
To carry out year end Internal Audit for Rumburgh Parish Council for the year ended 31 March 2025	1	85.00	85.00
Total			85.00

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.

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