

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Little Burstead 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: £18,517 Expenditure: £10,448 Reserves: £16,066

AGAR 2024 / 2025 Completion:

Section One: Yes signed

Section Two: Yes signed

Annual Internal Audit Report 2024 / 2025: Yes

Certificate of Exemption: Yes signed

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

The Council hold the General Power of Competence and LGAs137 does not apply. Supporting paperwork is in place and referenced.

No cashbook was provided as part of the Audit file.

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: Not reviewed during year of Audit.

Financial Regulations in place: Yes

Reviewed: 21st January 2025 (Ref: 24/25.064).

VAT reclaimed during the year: Yes

Registered: No

General Power of Competence: Yes
(Ref: 24/25.037).

Adopted: 10th September 2024

Policy Review Schedule in place: No

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

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Recommendation (1): To update Standing Orders and Financial Regulations to increase the threshold to £30,000 under the Public Contracts Regulations 2015.

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 - ZB694871 Expiry 28/05/26

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 has included this in their Risk Assessment.

Privacy Policy published: Yes

Insurance was in place for the year of audit. The Risk Assessment was reviewed at a meeting held on 18th March 2025 (Ref: 24/25.077).

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.

Fidelity Cover: £250,000

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: www.e-voice.org.uk/lbpc

- 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
- 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 requirements of the **Accounts and Audit Regulations 2015 13(2b)** a council is required to display AGAR's for the five years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 on their website. The council has complied with this requirement.

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes

Period of Exercise of Public Rights

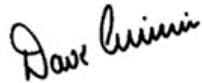
Publication Date: 15/05/24 Start Date: 03/06/24 End Date: 12/07/24

Budgetary controls	Verifying the budgetary process with reference to council minutes and supporting documents Precept: £17,710 (2024 / 2025) Date: 10 th November 2023 (Ref: 23/24.056) Precept: £17,710 (2025 / 2026) Date: 12 th November 2024 (Ref: 24/25.051) <i>Good budgetary procedures are in place. The precept was agreed in full council, and the precept decision and amount have been clearly 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.</i>
Income controls	Precept and other income, including credit control mechanisms <i>Income controls were verified, and the income received and banked were cross-referenced with the receipt vouchers and bank statements.</i>
Petty Cash	Associated books and an established system in place <i>A satisfactory expense system is in place, along with supporting paperwork. No Petty Cash held.</i>
Payroll controls	PAYE and NIC in place where necessary. Compliance with Inland Revenue procedures Records relating to contracts of employment PAYE System in place: Yes – PAYE Tools Employer PAYE Reference: 083/XA51869 P60's issued: Yes <i>The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year-end process.</i>
Asset control	Inspection of asset register and checks on existence of assets Cross-checking on insurance cover <i>A separate asset register is in place. The total value of assets is recorded in Section 2, Box 9 of the AGAR as £19,683. No asset register was supplied in the Audit file.</i> <i>The asset register was approved at the meeting on (Ref: 24/25.013).</i>

Bank Reconciliation	Regularly completed and cash books reconcile with bank statements <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>
	<i>Reconciled Bank Balances were confirmed as:</i>
	<i>Unity Trust Current £16,065.51</i>
Reserves	General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified <i>The Council have adequate general reserves (£16,066).</i>
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. <i>End of year accounts is prepared on a Receipts & Payments basis.</i>
Sole Trustee	The Council has met its responsibilities as a trustee <i>The Council is not a sole trustee.</i>
Internal Audit Procedures	<i>The 2024 Internal Audit report was considered by the Council at a meeting held on 10th September 2024 (Ref: 24/25.036)</i> <i>A review of the effectiveness of the Internal Audit was carried out on 15th May 2024 (Ref: 24/25.011).</i> <i>Heelis & Lodge were not appointed as Internal Auditor at a meeting held during the year of Audit.</i> <i>Recommendation (2):</i> <i>It is a requirement to appoint the Internal Auditor and record the decision in the meeting minutes.</i>
External Audit	<i>The Council formally approved the 2024 AGAR at a meeting of the full Council held on (Ref: 24/25.011 & 012).</i> <i>The Council declared themselves Exempt from External audit for the 2023-2024 financial year.</i>

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 15th May 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 her assistance during the course of the audit work



Dave Crimmin PSLCC

Heelis & Lodge

28th May 2025

HEELIS&LODGE

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www.heelisandlodge.co.uk

INVOICE

To:

Little Burstead Parish Council
39 Falcon Close
Rayleigh
Essex
SS6 8BH

Invoice No: HLD2447

Date: 28th May 2025

Details	Quantity	Amount (£)	Total (£)
To carry out Year-end Internal Audit for Little Burstead Parish Council for the year ended 31 March 2025.	1	170.00	170.00
Pick-up and return courier service	2	20.00	40.00
Total			210.00

Please make cheques payable to: Heelis & Lodge

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

Terms – 14 days

Thank you.

HEELIS&LODGE

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