

## **Report to Ringshall Parish Council Internal Audit of the Accounts for the Year Ending 31<sup>st</sup> March 2025**

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31<sup>st</sup> March 2025 can be summarized as follows:

<b>Income for the year:</b>	£11,177.23
<b>Expenditure for the year:</b>	£10,912.14
<b>Precept figure:</b>	£ 9,683.00
<b>General Reserves:</b>	£ 4,943.30
<b>Earmarked Reserve:</b>	£16,839.31

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures
- Comments and any recommendations arising from the review are made below.

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Subject & tests conducted	Comments/Recommendations
<p><b>1. Proper book-keeping.</b>  <b>Examination of</b></p> <ul style="list-style-type: none"> <li>• <b>Cashbook</b></li> <li>• <b>Reconciliations of cashbook</b></li> <li>• <b>Payment controls</b></li> <li>• <b>S137 payments</b></li> <li>• <b>VAT records</b></li> <li>• <b>Internet Banking</b></li> <li>• <b>PWLB payments in accordance with the schedule provided</b></li> </ul>	<p>The council continues with its use of an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. The cashbook shows daily entries of receipts and expenditure and the matters to which they relate.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. Receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed. The “power to pay” is referenced within the cashbook submitted for internal audit.</p> <p>A selection of random payments were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. Council follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding the reclaiming of VAT.</p> <p>At each meeting the Clerk ensures that the list of payments and receipts submitted for approval are uploaded to the council’s website thereby demonstrating clarity in the financial transactions of the council. All payments are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</p> <p>The cashbook allows for details of payments made under s137 to be clearly referenced in the cashbook and the Responsible Financial Officer ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. Expenditure for the year totalled £75.00 for a remembrance wreath and a donation to Headway Suffolk (a local charity).</p> <p><i>Comment: the RFO ensures that the Council is aware that the use of S137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector.</i></p>

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	<p>VAT is identified in the cash book with the year-end VAT balance standing at a £534.48. A reclaim covering the period January 2024 to March 2025 in the sum of £662.08 is verified as having been submitted to HM Revenue and Customs in April 2025.</p> <p>Council continues with its procedure, in accordance with Council’s Financial Regulation 6.8, of retaining a two-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories following submission of payments by the RFO. <i>Comment: This not only protects the RFO but continues to fulfil an internal control objective to ensure the safeguarding of public money.</i></p> <p>Council is reminded that Financial Regulation 7.9 states that the approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years. <b>Recommendation: council might wish to consider resolving to approve the continued use of the BACS system at its next the Annual Council meeting scheduled for May 2025.</b></p> <p>As the internal audit was conducted by remote means, a sample of online payments and the authorisation procedure was provided for internal audit review. It is confirmed that the Council continues with its practise of ensuring that all payments made online through internet banking have a payment authorisation sheet which details the time, date and amount of the transaction being undertaken along with details of the Authorising Signatory.</p> <p>The Council has no Public Works Loan and as such incurred no interest payments for the period under review.</p>
<p><b>2. Standing Orders &amp; Financial Regulations</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Compliancy</b></li> <li>• <b>Annual Review</b></li> <li>• <b>Adherence</b></li> <li>• <b>Appointment of Responsible Financial Officer</b></li> </ul>	<p>Council’s Standing Orders, as seen on the website and as provided for internal audit review, show that they were reviewed at the meeting of 25<sup>th</sup> March 2025 with no amendments required and that the web copy would be updated accordingly. The Standing Orders are based on the model published by the National Association of Local Council (NALC) (2018).  <b>Recommendation: at the next annual review, council should note that NALC have updated Model Standing Order (England) section 18 to comply with new procurement legislation and ensure consistency with our Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England ) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. NALC have also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project.</b></p>

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	<p>Financial Regulations (FR) were also reviewed at the meeting of 25<sup>th</sup> March 2025 and are based on the 2024 model as produced by NALC. The adopted Financial Regulations have not been fully tailored to the parish council as they contain generic provisions that should be completed and adopted to the needs of the council.</p> <p><i>Comment: council might wish to note that revisions to the Model Financial Regulations were published on 13th March 2025, and these should be included in the council's next review of its Financial Regulations. Council should also seek to ensure that all provisions are fully tailored to the parish council along with removal of the sections that do not apply.</i></p> <p>A scan of the minutes show that Council has ensured that at all times it is adhering to its Financial Regulations as written and that they are appropriate to the Council in their enforcement.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council's own Financial Regulation 1.8 and its Internal Control Statement confirm that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p>
<p><b>3. Risk Management.</b></p> <ul style="list-style-type: none"> <li>• <b>Evidence of financial risk management</b></li> <li>• <b>Review of risks associated with</b> <ul style="list-style-type: none"> <li>➤ <b>Financial Management</b></li> <li>➤ <b>Governance</b></li> <li>➤ <b>Building/ Assets</b></li> </ul> </li> <li>• <b>Annual Review and Minuted</b></li> <li>• <b>Insurance in place</b> <ul style="list-style-type: none"> <li>➤ <b>Adequate</b></li> <li>➤ <b>Reviewed</b></li> </ul> </li> <li>• <b>Fidelity Guarantee Cover Insurance</b> <ul style="list-style-type: none"> <li>➤ <b>Adequate</b></li> <li>➤ <b>Reviewed</b></li> </ul> </li> <li>• <b>Internal Controls documented and regularly reviewed</b></li> </ul>	<p>The Council's Risk Management Documentation was presented for adoption by the Council at the meeting of 25<sup>th</sup> March 2025 and covers the year 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025. The register provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.</p>

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	<p>At its meeting of 24<sup>th</sup> September 2024, full Council having reviewed the renewal insurance documentation agree to renew with Ansvar Insurance under a Charity and Community (Essentials) Policy as it represented best value for money even though the premium had increased by 15%. Core cover shows the following: Public Liability £10,000,000; Employer’s Liability £10,000,000 and Fidelity Guarantee Cover is £25,000 which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants. The minutes of 25<sup>th</sup> March 2025, provide clarity on those assets contained relating to the municipal infrastructure within the parish of Ringshall for which the council have the ownership or remit for insurance purposes.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>Council formally reviewed its Internal Controls during the year under which were formally approved by full Council at its meeting of 25<sup>th</sup> March 2025. A review of the internal controls adopted provides confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</p> <p><i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p>
<p><b>4. Budgetary controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Verification of process of setting of budget</b></li> <li>• <b>Monitoring of budget</b></li> <li>• <b>Reserves</b></li> </ul>	<p>Full Council approved the budget for 2024 - 25 at its meeting of 30<sup>th</sup> January 2024. However, there is no minute reference to confirm the budget being set. The minutes reflect the budget being set was, as agreed at the meeting of 30<sup>th</sup> November 2023, an increase of 5% over that set for the previous year. The budget was to be funded by the precept and other income streams. At the same meeting the precept in the sum of £9,683 was also confirmed.</p> <p><b>Recommendation: as previously advised, to ensure transparency in the budgetary process followed by the council, it should evidence; by recording within the minutes,</b></p>

	<p><b>the actual budget being set alongside the reasoning for such a budget as well as the impact the precept being set would have on a Band D dwelling..</b></p> <p>Similarly the minutes for the meeting of 28<sup>th</sup> January 2025, confirm that the budget set for 2025 - 2026 would be the same as that which had been set for the year 2024 – 2025.</p> <p>The precept set at the same meeting was £9,683 with the minutes indicating that this would be the same as that set for the previous year. However, the minutes of 25<sup>th</sup> March 2025, owing to changes to the tax base between the years 2024-25 and 2025-26, provide clarity on the reasoning as to why the precept needed to change to remain the same as the previous year given the resolution taken by council at the meeting of 28<sup>th</sup> January 2025. It was resolved at the meeting of 25<sup>th</sup> March 2025, due to the changes in the tax base, that the precept amount would be reduced to £9,666 which would equate to an increase of 6penc per Band D household.</p> <p><i>Comment: for clarity and best practice, council has demonstrated the impact of the increase on a Band D dwelling over that which was set for the previous year.</i></p> <p>A review of the budget including detailed income and expenditure position is reported to Council in accordance with the timescales prescribed under Standing Order 17c. Evidence was seen of budget report to actual with committed expenditure and funds available breakdown. Expenditure breakdown by heading is provided to full Council which ensures detailed information is received for currently funded projects.</p> <p><i>Comment: overall council has demonstrated good practise as it has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.</i></p> <p>The Council on 31<sup>st</sup> March 2025 had overall reserves totalling £21,782.61 with a draft breakdown shown as being: general reserves: £4,943.30 and earmarked reserves: £16,839.31 which includes the restricted reserve of £9,228.09 (CIL).</p> <p><i>Comment: Council might wish to be aware of the guidance as issued by Proper Practices which states that smaller authorities have no specific right to accumulate funds via the precept and that it is generally good practise to publish both the level as well as the rationale of all reserves. It is regarded as acceptable for a council's general (non-</i></p>
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	<p><i>earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with the level appropriate to its size, situation, risks and plan the budget so as to ensure that the adopted level, once determined, is maintained.</i></p> <p>Council's budgetary papers indicate that council's objective is to maintain general reserves at a level of 60% of the precept or 25% of total expenditure.</p>
<p><b>5. Income controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Precept</b></li> <li>• <b>Other income</b></li> </ul>	<p>Council received precept in the sum of £9,683 from Babergh District Council for the period under review. Evidence was provided showing a full audit trail from precept being discussed and approved to that being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the council's bank account.</p> <p>Spot checks on further items of income paid into the Council's Accounts were cross checked against cashbook, bank statements and supporting documentation issued to / raised by the Parish Council. All were found to be in order with a clear underlying audit trail. Income received is reported to the Council within the financial reports as submitted.</p>
<p><b>6. Petty cash/expenses procedure.</b></p>	<p>Council does not operate a petty cash system.</p>
<p><b>7. Payroll controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Management of payroll</b></li> <li>• <b>PAYE/NIC system in place</b></li> <li>• <b>Compliance with HMRC procedures</b></li> <li>• <b>Records relating to contracts of employment</b></li> <li>• <b>Pension Responsibilities under the Pensions Act 2008</b></li> </ul>	<p>The council's payroll service is outsourced and has been operated properly and overseen by the council as an employer.</p> <p>Cross-checks were completed on a selection of items each of salary and PAYE and these were all found to be in order. Deductions are paid to HM Revenue and Customs on or before the dates prescribed and Council has ensured that there are appropriate procedures in place for the payment of salaries to all employees.</p> <p>Salaries are paid in accordance with contracted hours worked. Variations to staff contracts and pay scales are reviewed by full Council for adoption. Overtime is reported to and approved by full council.</p> <p><i>Comment: in accordance with Proper Practices, council has ensured that the remuneration payable to its employee has been approved in advance by the Council. There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.</i></p> <p>The Clerk has correctly identified with the council's accounts the payments made to and on behalf of all employees and ensure that Box 4 of the Accounting Statements contains such expenditure.</p>

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	<p><i>Comment: Box 4 contains gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. All other payments / allowances, such as the working from home allowance and payroll costs have been recorded under Box 6, Other Payments.</i></p> <p>No evidence was seen of the declaration (or redeclaration) of compliance with the Pensions Regulator.</p> <p><i>Comment: council should be aware that every employer must put certain staff into a workplace pension scheme. This is known as automatic enrolment. This is an employer's legal duty, and councils must let the Pension Regulator know when they have completed the task by completing and submitting a declaration of compliance.</i></p> <p><b>Recommendation: council should carry out a review of its responsibilities under the Pension Act 2008 and ensure that, once a declaration or re-declaration is completed, formal evidence is retained along with a minute reference confirming that it has complied with its duties as an employer. Further guidance can be found at: <a href="https://www.thepensionsregulator.gov.uk/en/employers/re-enrolment">https://www.thepensionsregulator.gov.uk/en/employers/re-enrolment</a></b></p>
<p><b>8. Asset control.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Asset Register</b></li> <li>• <b>Checks on existence of assets</b></li> <li>• <b>Recording of fixed asset valuations</b></li> <li>• <b>Cross checking on insurance cover</b></li> </ul>	<p>The Asset Register is held on a spreadsheet and covers those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register currently stands at £184,974.44 which shows overall movement to that declared at the year-end of 31<sup>st</sup> March 2024 taking into account acquisitions during the year under review.</p> <p>The Asset Register details assets held by the council which have been defined as Fixed Assets and the approved itemised list will form the basis of Box 9 of the Annual Governance and Accountability Guide. The Asset Register was reviewed during the internal audit review, and it is noted that council has insurance cover for its assets to a fixed value for those assets based within its territorial confines.</p> <p>The assets within the register have recorded values that are either the original purchase cost (where known), an estimated cost or an insurance value.</p> <p><i>Comment: Council should note the requirement for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value should be recorded, which will act as a proxy value to the original cost and will remain unchanged until disposal. The method of asset valuation should be applied consistently from year to year. If council materials enhances an asset, then the recorded asset value may vary. Council has noted this requirement and has ensured that the valuation process adopted is set out and recorded in its asset register.</i></p>

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<p><b>9. Bank reconciliation.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Reconciliations</li> <li>• Cashbook</li> <li>• Bank Statements</li> <li>• Monitoring of investments</li> </ul>	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances at each meeting with the minutes showing that the bank reconciliation was presented to full council and taken by the Chair for inspection.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, Council has continued to follow good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done.</i></p> <p>Bank balances across the council’s two accounts at 31<sup>st</sup> March 2025 agree with the year-end bank statements and stood at £21,782.61.</p> <p><i>Comment: the internal auditor is able to verify the year-end bank reconciliation detail and can ensure that the combined cash and bank balances as identified are included within the AGAR, section 2, line 8.</i></p>
<p><b>10. Internal Audit:</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Reporting of Previous Internal Audit Reports</li> <li>• Review of internal audit</li> <li>• Review of effectiveness of internal audit</li> <li>• Appointment of internal auditor</li> </ul>	<p>The Internal Audit Report for the period ending 31<sup>st</sup> March 2024 was formally considered by full Council at a meeting of 21<sup>st</sup> May 20254.</p> <p>The internal audit report for the previous year (2023-2024) had raised four recommendations which were as follows:</p> <ol style="list-style-type: none"> <li>1. Update Standing Orders and Financial Regulations to include the procurement thresholds amendments of the Public Contracts (Amendment) Regulations 2022</li> <li>2. Evidence budget being set within the minutes.</li> <li>3. Review AGAR documentation prior to completion</li> <li>4. Review the treatment of apologies</li> </ol> <p>At the meeting of 21<sup>st</sup> May 2024, the Clerk provided the meeting with a summary report which detailed the manner in which the recommendations would be addressed over the coming year.</p> <p><i>Comment: in accordance with guidance, council has understood that an action plan should be produced setting out the areas of improvement or development as identified within the narrative internal audit report. Any proposed remedial actions should be identified within the plan along with the members or officers responsible for delivering improvement and the deadlines for the completion of the action.</i></p> <p>In accordance with the Accounts and Audit Regulations 2015, a review of the scope of the council’s internal audit arrangements was covered within the Internal Control</p>

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	<p>Statement as approved at the meeting of 25<sup>th</sup> March 2025 for the year ending 31<sup>st</sup> March 2025.</p> <p><i>Comment: council has noted the requirement under the Accounts and Audit Regulations 2015, that it must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system on internal control.</i></p> <p>The appointment of the person to act as the parish council’s independent internal auditor for the year 2024-2025 was approved at the council meeting of 21<sup>st</sup> May 2024 and reconfirmed at the meeting of 25<sup>th</sup> March 2025.</p> <p><i>Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.</i></p>
<p><b>11. External Audit</b>  <b>Examination of:</b>  <ul style="list-style-type: none"> <li>• <b>Reporting of External Audit Report</b></li> </ul> </p>	<p>The External Auditor’s Certificate and Report for the year ending 31<sup>st</sup> March 2024 was brought to the Council for formal consideration at its meeting of 24<sup>th</sup> September 2024.</p> <p>The following matters were raised by the external auditor which did not affect their opinion, but which were drawn to the attention of the authority:          “The AGAR was not accurately completed before submission for review. The AGAR has been amended.”</p> <p>It is noted that the Clerk to the Council had previously made the council aware of an error in compiling the AGAR and that this had been remedied, initialled by the Chair and Clerk to show it had been acknowledged and accepted by the external auditor.</p> <p>The Internal Auditor is able to verify that the external auditor report and certificate along with the audited accounts, internal audit report and conclusion of the external audit have been published on the Council’s website. Details as to how copies may be purchased have also been included.</p> <p><i>Comment: Council has complied with the Regulation 16 of the Accounts and Audit Regulations 2015, and demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public’s rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</i></p>

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<p><b>12. Year-end procedures.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Appropriate accounting procedures used</b></li> <li>• <b>Bank Statements and Cash Book agree</b></li> <li>• <b>Has the appropriate end of year AGAR documents been completed?</b></li> <li>• <b>Where an authority certified itself exempt in 2024 did it met the exemption criteria and correctly declared itself exempt?</b></li> <li>• <b>Was there the opportunity provided for the exercise of electors' rights during Summer 2024?</b></li> <li>• <b>Have the publication requirements been met in accordance with the Audit &amp; Accounts Regulations of 2015.</b></li> </ul>	<p>Accounts are produced on a receipts and payments basis, and all found to be in order.</p> <p>The end of year accounts were presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations. Income received for the year totalled £11,177.23 with expenditure totalling £10,912.14 leaving a carried forward balance of £21,782.61.</p> <p>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it may claim exemption from a limited assurance review.</p> <p>If an exemption is to be claimed, the council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements (Section 2 of the AGAR) were completed in draft form and the Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR.</p> <p>As the council had gross income and expenditure for the year ending 31<sup>st</sup> March 2024, exceeding £25,000 it was not able to declare itself exempt from a limited assurance review for the year 2023 – 2024.</p> <p>Council has demonstrated that during the year under review, it ensured that the period for the exercise of elector's rights during Summer 2024 was in accordance with the period specified within the Accounts and Audit Regulations 2015. The dates set were 3<sup>rd</sup> June to 12<sup>th</sup> July 2024.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p>The following documents for the year 2023 - 2024 were available on a public website, and were found to have been uploaded prior to 1<sup>st</sup> July 2024. Those in bold are missing from the website:</p> <p>Notice of the period for the exercise of public rights  <b>Annual Internal Audit Report of the AGAR</b> although the narrative report was viewed on</p>
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RINGSHALL ANNUAL INTERNAL AUDIT 2024-2025

	<p>the website.                  Section 1 – Annual Governance Statement of the AGAR                  Section 2 – Annual Accounting Statements of the AGAR                  Notice of conclusion of Audit                  Section 3 – External Auditor Report and Certificate                  Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review.</p> <p>The Annual Governance and Accountability Return (AGAR) to be presented to full Council for approval was examined and the following figures agree with those submitted by the RFO for inclusion in Section 2 Accounting Statements 2024 – 2025 (rounded for purposes of the Return): <i>it is upon these figures that the internal audit review was completed</i></p> <table border="1" data-bbox="884 578 1892 1024"> <thead> <tr> <th></th> <th></th> <th>2023 - 2024</th> <th>2024 - 2025</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="background-color: #90EE90;">RESTATED</td> <td></td> </tr> <tr> <td>Balances brought forward (01.04.24)</td> <td>Box 1</td> <td>8,724</td> <td>21,519</td> </tr> <tr> <td>Annual Precept 2023/24</td> <td>Box 2</td> <td>9,222</td> <td>9,683</td> </tr> <tr> <td>Total Other Receipts</td> <td>Box 3</td> <td>17,847</td> <td>1,494</td> </tr> <tr> <td>Staff Costs</td> <td>Box 4</td> <td>3,505</td> <td>3,648</td> </tr> <tr> <td>Loan Interest / Capital Repayments</td> <td>Box 5</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Other Payments</td> <td>Box 6</td> <td style="background-color: #90EE90;">10,769</td> <td>7,264</td> </tr> <tr> <td>Balances Carried Forward</td> <td>Box 7</td> <td style="background-color: #90EE90;">21,519</td> <td>21,784</td> </tr> <tr> <td>Total Cash and Investments</td> <td>Box 8</td> <td style="background-color: #90EE90;">21,519</td> <td>21,784</td> </tr> <tr> <td>Total Fixed Assets (<i>as amended</i>)</td> <td>Box 9</td> <td>184,008</td> <td>184,974</td> </tr> <tr> <td>Total Borrowings</td> <td>Box 10</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>Sections 1 and 2 - Governance Statement and Accounting Statements of the AGAR are still to be presented to, approved and signed by full Council.</p> <p>The Internal Auditor has completed the Annual Internal Audit Report 2024 – 2025 within the AGAR.</p>			2023 - 2024	2024 - 2025			RESTATED		Balances brought forward (01.04.24)	Box 1	8,724	21,519	Annual Precept 2023/24	Box 2	9,222	9,683	Total Other Receipts	Box 3	17,847	1,494	Staff Costs	Box 4	3,505	3,648	Loan Interest / Capital Repayments	Box 5	0	0	Total Other Payments	Box 6	10,769	7,264	Balances Carried Forward	Box 7	21,519	21,784	Total Cash and Investments	Box 8	21,519	21,784	Total Fixed Assets ( <i>as amended</i> )	Box 9	184,008	184,974	Total Borrowings	Box 10	0	0
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<p><b>13. Transparency Code.</b>  <b>Examination of:</b>  <ul style="list-style-type: none"> <li>• <b>Transparency code requirements</b></li> </ul></p>	<p>Council should be aware that councils with gross income and expenditure under £25,000 are required to follow the Local Government Transparency Code 2014 for smaller authorities. For those authorities that fall between the Transparency Code 2014 and the Transparency Code 2015 (gross income and expenditure exceeding £200,000), as a barest minimum the provisions for publication under the 2015 Act should be followed.</p> <p>Council should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p>																																																

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	<p><i>Comment: Council might wish to review its provisions and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales:</i></p> <p><i>Publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000.</i></p> <p><i>Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.</i></p> <p><i>Council might wish to note that salaries are exempt from the requirement to list items of expenditure above £100.</i></p>
<p><b>14. General Data Protection Regulations (GDPR).</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>ICO Registration</b></li> <li>• <b>Model Publication Scheme</b></li> <li>• <b>Compliancy with GDPR requirements</b></li> </ul>	<p>The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation and has published a Publication Scheme in accordance with the Freedom of Information Act 2000.</p> <p><b>Recommendation: during the coming year, Council should review its Publication Scheme to ensure that the information contained with the published document is up to date and has been published proactively. Information seen on the adopted scheme shows the details of a previous clerk and a personal email address as the contact.</b></p> <p>Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a GDPR Policy that provides clear responsibilities and obligations of Coney Weston Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the processing of data covered by the regulations and the manner in which such data is to be retained and disposed of.</p>
<p><b>15. Additional comments.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Annual Meeting</b></li> <li>• <b>Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office</b></li> <li>• <b>Register of Interests</b></li> <li>• <b>Code of Conduct</b></li> <li>• <b>Minutes</b></li> <li>• <b>Openness of Local Government Bodies Regulations 2014</b></li> <li>• <b>Accessibility for Websites and Mobile Applications</b></li> </ul>	<p>Council held its Annual Meeting of the Parish Council on 21<sup>st</sup> May 2024 at which the Chair and Vice-Chair for the coming year were elected as the first items on the agenda, in accordance with legislation.</p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all the Chair, on being elected to office, has signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen of a link from the Parish Council’s website to that of the District Council for access to the Register of Interests for all current Parish Councillors.</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is</p>

<ul style="list-style-type: none"> <li>• <b>Use of secure email</b></li> </ul>	<p>aware that the loose-leaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting the Council has approved the minutes and given further approval for the minutes to be signed at the meeting. However, a review of the minutes on the website show that the minutes of 21<sup>st</sup> May 2024 are still in draft form. <i>Comment: council should be mindful of Standing Order 12 on the treatment of draft minutes following approval.</i></p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5<sup>th</sup> August and came into force on 6<sup>th</sup> August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers). <i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.</i></p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23<sup>rd</sup> September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. There is a website accessibility statement available to view on the parish council website which details the technical information for the website are given along with the methods used for testing the website; steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>During the year under review, council agreed with the proposal to change the domain name for Ringshall Parish Council and procure new e-mail addresses for the Clerk and Chair. <i>Comment: Council should consider further consider comments raised in the Practitioners Guide to Proper Practices (effective March 2024) which states that every authority should have an email account that belongs to the council and to which the council has access. Further guidance issued over the use of a secure e-mail system with a gov.uk address with dedicated email address for councillors can be found at sections 5.210 to 5.219.</i></p>
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## RINGSHALL ANNUAL INTERNAL AUDIT 2024-2025

<b>16. Summary</b>	<p>The Internal Auditor offers her appreciation for the assistance given by the clerk in the completing of this audit.</p> <p>Council is to be commended for ensuring that robust systems in place are adhered to and operates to a high standard.</p> <p>Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to Members and management that key risks are being managed effectively, comments have been made in the light of the year ending 31<sup>st</sup> March 2025.</p> <p>Overall, Council has continued to maintain effective and strong governance arrangements and can show evidence of good financial practice. The internal audit review, undertaken on the documentation provided to the internal auditor and that published on the council's website, has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p>
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*Victoria S Waples*

**Dates of Internal Audit Review: 30.04.25 – 07.05.25**

**Date of Year-end Internal Audit Report: 08.05.2025**

Victoria S Waples, BA(Hons), CiLCA, PSLCC  
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