Report to Roydon Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2025

1. Introduction and Summary.

1.1 The Internal Audit for the year 2024/25 confirmed that the Council maintains effective governance arrangements including a robust and effective framework of internal control and risk management. The Internal Audit review, undertaken on the documentation provided to the Internal Auditor and on the information published on the Council's website, has confirmed that the Council maintains an effective framework of financial administration and internal financial control.

1.2 By examination of the 2024/25 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), is satisfactorily undertaking the administration of the Council's financial affairs and providing financial management information to enable the Council to make well-informed decisions.

1.3 The Accounts for the year confirm the following:

Total Receipts for the year:	*£31,286.04*
Total Payments in the year:	*£29,440.35*
Total Reserves at year-end:	*£36,782.11*

1.4 The Annual Governance and Accountability Return (AGAR) was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2024/25 (rounded for purposes of the Return):

Balances at beginning of year (1 April 2024):	*Box 1: £34,936*
Annual Precept 2024/25:	*Box 2: £29,482*
Total Other Receipts:	*Box 3: £1,804*
Staff Costs:	*Box 4: £7,642*
Loan interest/capital repayments:	*Box 5: £4,234*
All Other payments:	*Box 6: £17,564*
Balances carried forward (31 March 2025):	*Box 7: £36,782*
Total cash/short-term investments:	*Box 8: £36,782*
Total fixed assets:	*Box 9: £123,361*
Total borrowings:	*Box 10: £6,277*

1.5 Sections One and Two of the AGAR are due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2024/25 within the AGAR.

1.6 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Audit Plan. Comments and any recommendations arising from the review are made below.

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2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).*

2.1 The Annual Parish Council meeting took place on 28 May 2024. The first item of business was the Election of a Chair, as required by the Local Government Act 1972. Appointment of Committee members and other roles within the Council were also made at the meeting, including the nomination of bank signatories, a Councillor to undertake Quarterly checking of the Cashbook together with an Accounts Scrutineer.

2.2 The Council demonstrates good governance practice by maintaining a Delegated Powers Policy which gives the Clerk/RFO certain delegated powers to act on behalf of the Council when necessary. The Policy was reviewed and approved by the Council at the meeting on 28 November 2023. A copy has been published on the Council's website.

2.3 Active involvement continued to be taken in the Diss and District Neighbourhood Plan (DDNP) as part of the Council's overall development pathway, with reports being presented to meetings of the Council.

2.4 Standing Orders are in place. At its meeting on 25 February 2025 the Council reviewed and approved the Standing Orders, which are based on the model document published by the National Association of Local Councils (NALC). A copy has been published on the Council's website. **Revisions to the model Standing Orders were published by NALC on 31 March 2025 and those amendments can be included at the Council's next review of Standing Orders.**

2.5 Financial Regulations are in place and were similarly reviewed and adopted by the Council at its meeting on 25 February 2025. The Regulations are based upon the model document published by the NALC. A copy has been published on the Council's website. **Revisions to the model Financial Regulations were published by NALC on 13 March 2025 and these can be included in the Council's next review of the document.**

2.6 The Council's Minutes are well presented and (apart from not a Minute to formally record the amount of the Precept agreed for 2025/26) provide evidence of the decisions taken by the Council in the year. At the time of the audit the Minutes of the meeting held on 26 November 2024 had not been published on the Council's website but this has since been addressed by the Clerk/RFO, who confirmed that all pages of the Minutes are signed by the Chair of the meeting at which the Minutes are approved.

2.7 A Responsible Financial Officer (RFO) is in post. On 28 June 2023 the Council confirmed Emma Chandler's appointment as Clerk/RFO and noted a starting date of 15 July 2023.

2.8 At its meeting on 26 March 2024 the Council agreed that it met the conditions of eligibility as defined in the Localism Act 2011 and SI965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, for Roydon Parish Council to adopt the General Power of Competence (GPoC). The Clerk/RFO

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explained how the council met the eligibility and the Council declared itself eligible. The GPoC remains in place until the next full election in May 2027.

2.9 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA556137, expiring 31 October 2025). At the time of the audit the ICO's website continued to display an out-of-date contact address for the Council and out-of-date contact details for the Council's Data Protection Officer (link to details below):

https://ico.org.uk/ESDWebPages/Entry/ZA556137

Recommendation 1: The Council should remind the Information Commissioner's Office (ICO) again that the Council's contact details on the ICO's website require correction in order to ensure that any data protection enquiries made to the Council will be routed to the correct address.

2.10 To assist compliance with the General Data Protection Regulations (GDPR), the Council has a GDPR Policy in place. The Policy was reviewed and adopted by the Council at its meeting on 28 January 2025.

2.11 The Council has a number of Policies, Procedures and Protocols in place to provide for good governance with copies on the website and these include:

- Allotment Policy, Allotment Risk Assessment and Allotment Rules, Regulations and Tenancy Agreement
- Equalities Policy
- Training and Development Policy
- Health and Safety Policy
- Planning Policy
- Complaints Policy
- Internal Control Policy (Review of Effectiveness of Internal Control)
- Publication Policy
- Reserves Policy
- Working Party Policies
- Social Media Policy

2.12 As part of the Council's response to Freedom of Information requirements, on 22 March 2023 the Council reviewed and approved the ICO Model Publication Scheme, including the Council's Guide to Information Published and the Schedule of Charges. Whilst most information is freely available on the Council's website, if hard copies are required the charges noted would be levied.

2.13 Similarly, the Brewers Green Policy was reviewed and approved by the Council at its meeting on 28 January 2025.

2.14 At its meeting on 30 April 2024 the Council considered and agreed the Councillors' Code of Conduct with no changes made. The Council demonstrates good practice by periodically reviewing the Code of Conduct, to emphasise the requirements and responsibilities placed upon each individual Councillor and for the purposes of discharging the Council's duty to promote and maintain high standards

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of conduct within its area. A copy of the Code has been published on the Council's website.

2.15 In accordance with the recommendation put forward by the National Association of Local Councils, the Council operates under the domain name *Roydon-southnorfolk-pc.gov.uk.* The Clerk/RFO confirmed that Email addresses have been set up with many Councillors being able to access the email addresses.

2.16 A Website Accessibility Statement has been published on the Council's website to assist with compliance with the Website Accessibility Regulations. The Statement details what the Council has done to ensure that as many people as possible are able to use the website, provides information regarding some older documents that may not meet present accessibility standards and lists contact details in the event of accessibility problems.

3. Accounting Procedures and Proper Book-keeping *(examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting).*

3.1 The Clerk/RFO provided the Internal Auditor with a copy of the Cashbook Spreadsheet, which included details of the Payments List and the Receipts List.

3.2 The Spreadsheet is referenced and facilitates an audit trail to the Bank Statements and the financial information prepared by the Clerk/RFO. As the Internal Audit was conducted remotely/electronically, the supporting vouchers, invoices and receipts were not examined other than a small number to follow the procedures in place.

3.3 Reclaims are being submitted to HMRC for VAT paid on an annual basis. The VAT re-claim of £1,359.39 for the VAT paid from March 2024 to January 2025 was completed on 21 February 2025 and received at bank on 3 April 2025**.**

3.4 The Clerk/RFO has completed a Community Infrastructure Levy (CIL) Report for the year 2024/25, displaying a £874.73 balance brought forward as at 1 April 2024, £0 CIL Receipts and £0 Spent in the year of account. The balance carried forward in the CIL Fund as at 31 March 2025 was accordingly £874.73. The Report has to be returned to the District Council by 31 December 2025 and published on the Parish Council's website by that date.

3.5 A Statement of Explanation of Variances (explaining significant differences in receipts and payments between the years 2023/24 and 2024/25) has been prepared by the Clerk/RFO for submission to the External Auditors and for publication on the Council's website.

Recommendation 2: A more detailed explanation should be placed alongside 'Total Other Receipts' at Box 3 of the Statement of Explanation of Variances AGAR regarding the reduction in the amount received in the year in order to avoid the External Auditors requesting additional information and data.

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4. Bank Reconciliation *(Regularly completed and cash books reconcile with bank statements).*

4.1 The Clerk/RFO routinely presents Bank Reconciliations to meetings of the Council. The Bank Reconciliations are formally noted and approved by the Council.

4.2 The Unity Bank Current Account (£15,203.76) and Unity Bank Savings Account (£21,578.35) statements as at 31 March 2025 reconciled to the End-of-Year accounts and agreed with the overall Bank Reconciliation.

5. Year End procedures *(Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate).*

5.1 End-of-Year accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were undertaken and were found to be in order.

6. Budgetary controls *(Verification of the budgetary process with reference to Council Minutes and supporting documents).*

Precept 2024/25: £29,481.70

Precept 2025/26: £29,629.11

6.1 A Draft Budget and proposed Precept for the year 2024/25 was discussed by the Council at its meeting on 9 January 2024. The final Budget 2024/25, the Precept of £29,481.70 and the Earmarked Reserves for 2024/25 were considered and approved by the Council at the meeting on 30 January 2024 (Minutes 8a, b and c refer).

6.2 Similarly, a Draft Budget and Precept for the year 2025/26 was discussed and agreed by the Council at its meeting on 17 December 2024. The amount of the Precept was not recorded in the Minutes. (The Clerk/RFO has since advised the Internal Auditor that the amount of the 2025/26 Precept agreed by the Council was £29,629.11).

Recommendation 3: The amount of the Precept agreed by the Council should in future be clearly shown in the Minutes of the Council's meeting to ensure that both the decision and amount becomes a formal and legal record and full transparency is secured in advising local taxpayers of the total amount that is to be charged.

6.3 Budgetary Control procedures are in place. The Clerk/RFO presented the First Quarter Budget Monitoring Report to the Council at the meeting held on 25 June 2024.

6.4 The Council received and approved the Second Quarter Monitoring Report (ending 30 September 2024) at the meeting on 24 September 2024. The Report compared the Budget with expenditure and income for the 2024/25 year, displaying the budgetary headings and the % Budget spent.

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6.5 The Council received and approved the Third Quarter Monitoring Report (ending 31 December 2024) at the meeting on 28 January 2025.

6.6 The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and the holding of adequate reserves.

6.7 The Council has a Reserves Policy in place. The Policy was reviewed, amended and adopted at the meeting on 17 December 2024 and provides that the Council will aim to maintain General Reserves of between 9 and 12 months of Net Revenue Expenditure in accordance with the JPAG Guidance as follows:

"*The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)."*

"The smaller the authority, the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months."

6.8 The Overall Reserves at the year-end 31 March 2025 totalled £36,782.11, of which £5,674.73 is earmarked/restricted, as follows:

Allotment Deposits:	£800.00
Allotments:	£1,000.00
Streetlights:	£3,000.00
CIL Fund (restricted):	£874.73

6.9 As at 31 March 2025 the General Reserves (Overall Reserves less Earmarked Reserves) were accordingly £31,107.38 and is in line with the Council's Reserves Policy and JPAG Best Practice. The Council maintained sufficient reserves and contingency sums to meet, within reason, any unforeseen items of expense.

7. Internal Control and the Management of Risk *(Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly).*

7.1 The Council reviewed the Internal Control Policy and the Effectiveness of Internal Controls at its meeting on 25 February 2025 (Minute 10c and 10d refer).

7.2 The Minutes of the Council's meeting on 28 January 2025 noted that the Council reviewed and approved the Risk Management documentation (Minute 12 refers).

7.3 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the Full Council, at least once each financial year, of the effectiveness of the Council's system of internal control, including the arrangements for management of risk, with the review suitably Minuted.

7.4 Insurance was in place for the year of account, being the final year of a 3-year long-term agreement. The renewal premium of £686.01 was paid to Clear Councils Insurance on 28 May 2024, the cover being for the period 1 June 2024 to 31 May 2025.

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7.5 The Employer's Liability cover and Public Liability cover each stand at £10m. The Fidelity Guarantee (Councillor/Employee Dishonesty) cover stands at £250,000, 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.

7.6 The Clerk/RFO confirmed that checks are made between the insurance cover and the asset register to ensure that appropriate cover is in place.

8. Income Controls *(regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms).*

8.1 The Council receives income from Allotment Tenants. At its meeting on 27 August 2024 the Council reviewed the allotment tenancy rents and considered any rent increases for the year beginning October 2025. The Council agreed that the charges should remain unchanged (as Full Plot £36 and Part Plot £18).

8.2 The Clerk/RFO provides the Council with regular reports on the progress of rents received and confirmed to the Council on 29 October 2024 that all outstanding rents had been settled other than one.

8.3 The Clerk/RFO confirmed that a Register of Allotment holders is maintained and includes details of payments and deposits made. A separate spreadsheet is maintained with names and contact details. Not all the tenants paid a deposit because those who have had a plot for a number of years were not asked to pay a deposit when they first took an allotment on and explains the reason why the number of plots and the deposits held do not equate exactly. The Clerk/RFO confirmed that all allotment plots are currently rented and no fees are currently outstanding.

9. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment).*

9.1 Payroll Services are operated in-house in accordance with HMRC requirements. Detailed payslips are produced and PAYE is in operation. A copy of the Clerk/RFO's Pay Slip for March 2025 and the P60 End of Year Certificate for the 2024/25 year were presented to the Internal Auditor.

9.2 The Contract of Employment for the Clerk/RFO displays a starting date of 15 July 2023 and that the salary is at the LC2 range at 8 hours each week. The documents provided to the Internal Auditor confirmed that the salary at NJC SCP 24 for 8 working hours per week was paid to the Clerk/RFO as at 31 March 2025. A monthly Working from Home Allowance is paid to the Clerk/RFO.

9.3 With regard to the meeting of legislation relating to workplace pensions, the Clerk/RFO has confirmed to the Internal Auditor that the Council had completed a re-declaration of compliance under the Pensions Act 2008 at the time it became due in September 2023. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

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10. Assets Controls *(Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover).*

10.1 An Asset Register is in place. Previous Internal Audit Reports have noted that the Parish Council is the Custodian Trustee of the Village Hall and that Council has no financial responsibility towards the running of the Hall. The Clerk/RFO confirmed to the Council on 30 January 2024 that the Council is the Custodian Trustee of the Village Hall only; the Village Hall Committee is the Managing Trustee and that the Council is not named on the insurance documents. The Register currently lists both the Village Hall and Village Hall Gates at a community value of £1.

10.2 At the meeting on 29 October 2024 the Council agreed to remove the badminton equipment and carpet bowls and contact the Village Hall Committee to gift those to the hall. The Council directed that a notice board and litter bin be added to the Register.

10.3 It is good financial practice for a local council to review its Asset Register each year to confirm that all assets continue to be appropriately recorded and that any new acquisitions or any deletions from the Register can be formally approved.

10.4 As at 31 March 2025 the Register displays a total valuation of £123,361, a net decrease of £129 in the valuation of £123,490 at the end of the previous year (31 March 2024). The Clerk/RFO confirmed that the Register is now up to date and accurately reflects the assets held by the Council.

10.5 The Clerk/RFO also confirmed that the insurance cover is checked against the Council's Asset Register at the time of insurance renewal to ensure that all items are adequately covered.

11. Petty Cash *(Associated books and established system in place).*

11.1 A Petty Cash system is not in use; an expenses system is in place, with on-line payments being made for expenses incurred.

12. Internal Financial Controls, Payments Controls and Audit Procedures *(Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).*

12.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive financial reports to Council meetings and Councillors are provided with information to enable them to make informed decisions.

12.2 The Council demonstrates good financial practice by receiving details of the current financial position, including bank balances and a completed Bank Reconciliation and a Schedule of Payments to be authorised by the Council.

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12.3 The Payments List dated 22 March 2025 was presented to the Internal Auditor for examination. Receipts and Payments are normally listed and appended to the Council's Minutes as part of the overall financial control framework. **However, the appendices were not included with the Minutes of the meeting held on 25 June 2024.**

12.4 From October 2022 the Council has made online payments through Unity Bank. The Clerk/RFO initiates the payments by setting up the transaction within the internet banking system, Details of the payments are then emailed by the Clerk/RFO to two Councillors who then authorise the transaction to release the payment. Invoices and the Payments List are then agreed and signed at the next meeting of the Council.

12.5 The procedure to be applied to on-line payments is set out in Financial Regulations Item 7 and the Clerk/RFO confirmed that in future she will be stating at the bottom of each Payments Lists that the amounts have been checked by the Clerk/RFO in accordance with the requirements of Financial Regulations.

12.6 The Clerk/RFO confirmed that no cheques had been raised after 28 June 2023.

12.7 The Internal Audit report for the year 2023/24 was dated 6 June 2024 and was received and noted by the Council at its meeting on 25 June 2024. The Report had put forward the following three recommendations:

R1: *Each financial year the Council should comply with Section 4 of the Accounts and Audit Regulations 2015 and undertake a review of the effectiveness of the Council's system of internal control, including the arrangements for management of risk, with the review suitably Minuted.*

Update at 11 May 2025: This has been addressed. The Council reviewed the Internal Control Policy and the Effectiveness of Internal Controls at its meeting on 28 May 2024. The Council accordingly complied with the Accounts and Audit Regulations 2015.

R2*: In the interests of good governance, good financial practice and transparency in its financial transactions, it is recommended that Receipts and Payments are listed in (or appended to) the Council's published Minutes as part of the overall financial control framework to evidence the payments approved by the Council at the meeting,*

Update at 11 May 2025: This has been addressed other than in June 2024. The Receipts and Payments are normally listed and appended to the Council's Minutes as part of the overall financial control framework.

R3: *The External Audit Reports received by the Council should always be formally presented to the Council and recorded in the Minutes of the meeting of the Council. In this way the Council will formally evidence that it has received and accepted the External Audit Report and Certificate and can take action on any issues raised within the document.*

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Update at 11 May 2025: This has been addressed. The External Auditors' Report and Certificate for the year 2023/24 were dated 21 September 2024 and received by the Council at its meeting on 29 October 2024.

12.8 At its meeting on 28 January 2025 the Council authorised the Clerk/RFO to obtain quotes for an internal audit and appoint an internal auditor in liaison with the Chair and Vice Chair.

13. External Audit *(Exemption declared or any Recommendations put forward/ comments made following the Limited Assurance Review).*

13.1 The External Auditors' Report and Certificate for the year 2023/24 were dated 21 September 2024 and received by the Council at its meeting on 29 October 2024. No matters of concern had been raised. The following had been included in the External Auditors' comments:

'Section 1, Assertion 2 has been incorrectly completed, the smaller authority has not reviewed its internal controls in the year. This is consistent with the Internal Auditor's response to Internal Control Objective C. The AGAR was not accurately completed before submission for review. The smaller authority has not restated the prior year figure in Section 2, Box 9 when removing assets that do not belong to the smaller authority from the asset register. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability'.

13.2 As gross income/expenditure exceeded £25,000 in the year of account ending 31 March 2025, the Council is subject to a Limited Assurance Review for the year 2024/25 by the External Auditors, PKF Littlejohn LLP (AGAR Form 3 requires completion and submission to the External Auditors).

14. Publication Requirements.

14.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website (and no later than 1 July):

Notice of the period for the exercise of Public Rights
AGAR - Sections 1 and 2

14.2 Documents in respect of the year 2023/24 had been published and were readily accessible on the Council's website:

https://roydon-southnorfolk-pc.gov.uk/finance/annual-return/april-2023-march-2024-2/

14.3. The Date of the Announcement of the Notice of the period for the exercise of Public Rights is displayed as 1 July 2024. The exercise of public rights started on that day. Accordingly, the Council did not comply in full with the requirements of the Local Audit and Accountability Act 2014 Sections 26 and 27 and the Accounts and Audit Regulations 2015 (SI 2015/234) in that the date of the placing of the notice must be not less than 1 day before the date in of commencement.

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Recommendation 4: For the exercise of Public Rights in respect of the year 2024/25 the Council should comply in full with the requirements of the Local Audit and Accountability Act 2014 Sections 26 and 27 and the Accounts and Audit Regulations 2015 (SI 2015/234) in that the date of the placing of the notice must be not less than 1 day before the date in of commencement.

The items listed below are to be published following completion of the External Audit (and no later than 30 September):

Notice of Conclusion of Audit
AGAR - Section 3
AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

14.4 The Internal Auditor was able to confirm that the documents for the year 2023/24 had been published on the Council's website.

https://roydon-southnorfolk-pc.gov.uk/finance/annual-return/april-2023-march-2024-2/

15. Additional Comments.

15.1 I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

15 May 2025

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