Report to Roydon Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2026

1. Introduction and Summary.

1.1 The Internal Audit for the year 2025/26 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 efficient arrangements of financial administration and internal financial control.

1.2 By examination of the 2025/26 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:	*£39,592.14*
Total Payments in the year:	*£31,830.10*
Total Reserves at year-end:	*£44,544.15*

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 2025/26 (rounded for purposes of the Return):

Balances at beginning of year (1 April 2025):	*Box 1: £36,782*
Annual Precept 2025/26:	*Box 2: £29,629*
Total Other Receipts:	*Box 3: £9,963*
Staff Costs:	*Box 4: £7,634*
Loan interest/capital repayments:	*Box 5: £4,234*
All Other payments:	*Box 6: £19,962*
Balances carried forward (31 March 2026):	*Box 7: £44,544*
Total cash/short-term investments:	*Box 8: £44,544*
Total fixed assets:	*Box 9: £123,779*
Total borrowings:	*Box 10: £2,105*

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 2025/26 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 27 May 2025. The first item of business was the Election of a Chair, as required by the Local Government Act 1972. Other roles within the Council were also resolved 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 24 March 2026. A copy has been published on the Council's website.

2.3 Standing Orders are in place and were reviewed and approved by the Council at its meeting on 24 February 2026. The Clerk/RFO intends to update the Standing Orders during 2026/27 to the latest model document published by the National Association of Local Councils (NALC).

2.4 Financial Regulations are in place and were similarly reviewed and adopted by the Council at its meeting on 24 February 2026. The Clerk/RFO intends to update the Financial Regulations during 2026/27 to the latest model document published by the NALC.

2.5 The Council's Minutes are well presented and provide evidence of the decisions taken by the Council in the year. The Clerk/RFO confirmed that all pages of the Minutes are signed by the Chair of the meeting at which the Minutes are approved.

2.6 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.

2.7 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 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.

2.8 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 2026). The ICO's website continues to display incorrect contact information for the Council and out of date address for the Council's Data Protection Officer (link to details below):

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

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The Clerk/RFO has agreed to again advise the Information Commissioner's Office (ICO) that the Council's contact details on the ICO's website require correction to ensure that any data protection enquiries made to the Council will be routed to the correct address.

2.9 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 27 January 2026.

2.10 The Council has a wide range of Policies, Procedures and Protocols in place to provide for good governance with copies on the website. A Co-option Policy was adopted by the Council on 24 June 2025. Similarly, a new IT Policy was reviewed and approved by the Council on 27 January 2026. Other Policies in place include:

- Allotment Policy
- Biodiversity Policy (reviewed and approved on 24 March 2026)
- Equality Policy
- Training and Development Policy
- Health and Safety Policy (reviewed and approved on 24 March 2026)
- Planning Policy (reviewed and approved on 24 March 2026)
- Complaints Policy (reviewed and approved on 24 March 2026)
- Internal Control Policy
- Internal Control (Review of Effectiveness)
- Publication Policy
- Reserves Policy
- Working Party Policies
- Social Media Policy (reviewed and approved on 24 March 2026)

2.11 As part of the Council's response to Freedom of Information requirements the Council has approved the ICO Model Publication Scheme,

2.12 The Councillors' Code of Conduct was reviewed and adopted by the Council at its meeting on 24 March 2026. A copy of the Code has been published on the Council's website.

2.13 A new Assertion 10 in the Annual Governance Statement (AGS) of the AGAR 2025/26 requires local councils to formally declare their compliance with digital and data governance standards. The SAPPP Practitioners' Guide provides the following instruction regarding Assertion 10 - Digital and Data Compliance, at item 1.47 et seq.:

'To warrant a positive response to this assertion, the authority needs to have taken the following actions:

a) Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk.

All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what
b) domain is being used.

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c) *All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).*

d) *All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).*

e) *All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.*

f) *All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.*

g) *The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor.*

h) *All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.'*

2.14 The Council has the domain name *Roydon-southnorfolk-pc.gov.uk.* and the Clerk is using the email address of*: clerk@roydon-southnorfolk-pc.gov.uk,* In addition, the Council's website confirms that Councillors also have contact email addresses under *Roydon-southnorfolk-pc.gov.uk.*

2.15 The Council also adopted an IT Policy at its meeting on 27 January 2026 to assist in evidencing compliance. The Council has published a Website Accessibility Statement to assist compliance with the Website Accessibility Regulations and confirms that the website was last tested on 9 June 2025 against the WCAG 2.2 AA standard; the test was carried out by the website host RLS Computer Services Ltd. The most viewed pages were tested using automated testing tools and a further audit of the website was carried out to the WCAG 2.2 AA standard using manual tools. In summary, the Council has demonstrated proper governance of its digital presence, including using an authority-owned domain for emails and complying with the latest website accessibility standards as far as practicably possible.

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

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Audit was conducted remotely/electronically, the supporting vouchers, invoices and receipts were not examined.

3.3 Reclaims are being submitted to HMRC for VAT paid on an annual basis. The VAT re-claim of £2,144.28 for the VAT paid from 1 February 2025 to 28 February 2026 was completed on 3 March 2026 and received at bank on 10 March 2026.

3.4 The Internal Auditor confirmed with the Debt Management Office website that the PWLB loan outstanding as at 31 March 2026 was £2,104.68.

3.5 The Clerk/RFO has completed a Community Infrastructure Levy (CIL) Report for the year 2025/26, displaying a balance of £874.73 brought forward as at 1 April 2025, £3,870.97 CIL Receipts and £398.87 Spent in the year of account. The balance carried forward in the CIL Fund as at 31 March 2026 is accordingly displayed as £4,346.83. The Report has to be submitted to the District Council by 31 December 2026 and published on the Parish Council's website by that date.

3.6 A Statement of Explanation of Variances (explaining significant differences in receipts and payments between the years 2024/25 and 2025/26) has been prepared by the Clerk/RFO for submission to the External Auditors and for publication on the Council's website.

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 Clerk/RFO was able to address queries raised by the Internal Auditor, following which the Bank Statements were reconciled to the Accounts at the year-end as follows:

Accounts:		
Balance Brought forward as at 1 April 2025:		£36,782.11
Add Receipts for the year 2025/26:		£39,592.14
Less Payments in the year 2025/26:		£31,830.10
Accounts Balance as at 31 March 2026:		**£44,544.15**
Closing Balances:	Current A/C	£12,297.41
	Savings A/C	£32,246.74
Bank at 31 March 2026		**£44,544.15**

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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 good order.

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

Precept 2025/26: £29,629.11

Precept 2026/27: £30,517.98 (16 December 2025, Minute 7b refers)

6.1 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 Internal Audit Report 2024/25 subsequently recommended that *'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'.*

6.2 The Draft Budget and a proposed Precept for the year 2026/27 were considered the Council at its meeting on 16 December 2025. The final Budget 2026/27, the Precept of £30,517.98 and the Earmarked Reserves for 2026/27 were approved by the Council and Minuted in evidence of the decisions taken (Minutes 7a to 7e refer).

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 24 June 2025.

6.4 The Council received and approved the Second Quarter Monitoring Report (ending 30 September 2025) at the meeting on 28 October 2025. The Report compared the Budget with expenditure and income for the 2025/26 year, displaying the budgetary headings and the % Budget spent.

6.5 The Council received and approved the Third Quarter Monitoring Report (ending 31 December 2025) at the meeting on 27 January 2026. The Final Monitoring Report covering the full year was presented to the Internal Auditor.

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; it was reviewed and approved by the Council at its meeting on 24 February 2026. In line with the SAPPP Practitioners' Guide, the Policy provides that:

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"*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 2026 totalled £44,544.15 of which £12,146.83 are earmarked/restricted funds, as follows:

Allotment Deposits:	£800.00
Allotments:	£1,000.00
Streetlights:	£6,000.00
CIL Fund (restricted):	£4,346.83

6.9 As at 31 March 2026 the General Reserves (Overall Reserves less Earmarked Reserves) were accordingly £32,397.32 and is in line with the Council's Reserves Policy and SAPPP Practitioners' Guide.

6.10 As at 31 March 2026 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 Minutes of the Council's meeting on 27 January 2026 records that the Council reviewed and approved the Risk Management documentation (Minute 12c refers).

7.2 The Council reviewed the Internal Control Policy and the Effectiveness of Internal Controls at its meeting on 24 February 2026 (Minute 12c and 12d refer).

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. The Council received insurance quotations at its meeting on 27 May 2025 and agreed to accept the amount of £459.00 for cover with Zurich Insurance for the period 1 June 2025 to 31 May 2026.

7.5 The Employer's Liability cover stands at £10m and Public Liability cover at £12m. 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.

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

8.1 Receipts are reported to Council as a matter of routine. The Council receives income from Allotment Tenants. At its meeting on 29 July 2025 the Council reviewed the allotment tenancy rents and considered any rent increases. The Council agreed that the charges should increase 5% (a Full Plot to £38 and Part Plot to £19). The Clerk/RFO would inform tenants in September 2025 when invoices are sent for the year 2025/26. The Council also reviewed, updated and approved the Allotment Rules and Regulations for 2025/26.

8.2 The Clerk/RFO provides the Council with regular reports on the progress of rents received and confirmed to the Council on 28 October 2025 that most payments had been received and that all allotment plots were let, following the departure of two tenants and the allocation of these plots to new tenants with no applicants on the waiting list.

8.3 The Clerk/RFO confirmed that a Register of Allotment holders is maintained and includes details of payments and deposits made; that a separate spreadsheet is maintained with names and contact details and that the management of Allotments through Scribe from 2026/27 is aimed to increase efficiency. 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 on an allotment and explains the reason why the number of plots and the deposits held do not equate exactly.

8.4 The Clerk/RFO confirmed to the Internal Auditor 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 2026 and the P60 End of Year Certificate for the 2025/26 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 March 2026. A monthly Working from Home Allowance is paid to the Clerk/RFO.

9.3 At the meeting on 30 September 2025 the Council noted and agreed the implementation of the 2025/26 Local Government Association (LGA) pay award for Local Government Officers. The Council approved the backdated pay adjustment effective from 1 April 2025 (to be paid in October 2025) as recommended by the National Association of Local Councils (NALC).

9.4 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

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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).

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 the 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 The Asset Register was reviewed and approved by the Council on 24 March 2026. 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.

10.3 As at 31 March 2026 the Register displays a total valuation of £123,779, a net increase of £418 from the value of £123,361 at the end of the previous year (31 March 2025). The Clerk/RFO confirmed that the Register is now up to date and accurately reflects the assets held by the Council.

10.4 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, Bank Reconciliation and a Schedule of Payments to be authorised by the Council.

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12.3 From October 2022 the Council has made online payments through Unity Trust 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.

12.4 The procedure to be applied to on-line payments is set out in Financial Regulations (FR) Item 7 and the Clerk/RFO confirmed that the requirements under FR7 and being complied with in full.

12.5 The Internal Audit report for the year 2024/25 dated 15 May 2025 was received by the Council on 27 May 2025 and the recommendations put forward in the Report agreed.

12.6 At its meeting on 27 January 2026 the Council formally appointed the Internal Auditor for the year 2025/26.

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 2024/25 were dated 27 August 2025 and received by the Council at its meeting on 30 September 2025. The following was included in the External Auditors' comments:

'Information noted by the internal auditor on the Annual Internal Audit Report indicates that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2024/25 for the exercise of public rights, since the notice regarding the period for the exercise of public rights was not published before the start of the period. As a result, the smaller authority should have answered 'No' to Assertion 4 of the Annual Governance Statement for 2024/25'.

13.2 As gross income/expenditure exceeded £25,000 in the year of account ending 31 March 2026, the Council is subject to a Limited Assurance Review for the year 2025/26 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

Documents in respect of the year 2024/25 had been published and were readily accessible on the Council's website.

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14.2 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).

14.3 The Internal Auditor was able to confirm that the documents for the year 2024/25 had been published on the Council's webpage:

https://roydon-southnorfolk-pc.gov.uk/finance-2024-25/

14.4 However, as reported at item 13.1 above, the External Auditor has advised that the Council should have answered 'No' to Assertion 4 of the Annual Governance Statement for 2024/25 and accordingly the original form should be amended and signed by the Chair and the Clerk/RFO and re-published.

14.5 The Internal Audit this year noted that the 2024/25 AGAR had inadvertently included the homeworking allowance of £240 in Box 4 (the SAPPP Proper Practices Guide item 2.16 says that the allowance should not be included in Box 4 and placed in Box 6). Accordingly, the Clerk/RFO agreed to make the correction to the comparative year 2024/25 in the 2025/26 AGAR and to write 're-stated' against Boxes 4 and 6 alongside the amended figures in the comparative 2024/25 column.

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.

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16 May 2026

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