

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Kettleburgh Parish Council – 2023/2024

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2023. The following recommendations/comments have been made:

Income: £6,961.98 Expenditure: £7,334.37 Reserves: £5,165.46

AGAR Completion:

Section One: [Yes – signed 11/4/2024 \(Ref: 14.h\)](#)

Section Two: [Yes – signed 11/4/2024 \(Ref: 14.h\)](#)

Annual Internal Audit Report 2023/2024: [Yes](#)

Certificate of Exemption: [Yes](#)

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

All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year end accounts. The Council use the Scribe accounting software.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: [Yes](#)
Reviewed: [18/1/2024 \(Ref: 10\)](#) and [14/9/2023 \(Ref: 11.g\)](#)
Financial Regulations in place: [Yes](#)
Reviewed: [14/9/2023 \(Ref: 11.f\)](#)

VAT reclaimed during the year: [Yes – 5/4/2023](#)
Registered: [No](#)

Submission Period:	Amount:
1/4/2022 – 31/3/2023	£787.81

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP
Tel: 07732 681125
Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy FILCM
Lynne Lodge Dip HE Local Policy

General Power of Competence: No

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

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

19/10/2023

- *Grant Application Form and Grant Policy*
- *Health & Safety Policy*

14/9/2023

- *Privacy Statement*

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection registration: Yes Ref: Z3075314

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes

Link: <http://www.kettleburgh.suffolk.gov.uk/assets/Parish-council/PC-documents/20211213-KPC-Privacy-Notice-FINAL-v1-0.pdf>

*Insurance was in place for the year of audit, reviewed on 14/9/2023 (Ref: 10.e).
The Risk Assessment was reviewed at a meeting held on 19/10/2023 (Ref: 11.f).*

Statement of Internal Controls in place: Yes (adopted 14/9/2023 – 11.c)

The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Bank signatories were reviewed and approved at a meeting held on 18/5/2023 (Ref: 14.4), 26/4/2023 (Ref: 10.10) and 13/4/2023 (Ref: 12.11).

Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: **Yes**

Website: [www. http://www.kettleburgh.suffolk.gov.uk/](http://www.kettleburgh.suffolk.gov.uk/)

- a) all items of expenditure above £100
Published – No – the Council approves a payment schedule at meetings, however this could not be found on the website.

Recommendation: *To publish all items of expenditure above £100 on the Council's website.*

- b) annual governance statement (By 1 July)
2023 Annual Return, Section One Published – Yes
- c) end of year accounts (By 1 July)
2023 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2023 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – This could not be found on the website

Recommendation: *To publish details of public land and building assets on the website.*

- g) minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have yet to meet the requirements of the Transparency Code. Guidance on documents that need to be published can be found on https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf

Recommendation: *To comply with the requirements of the Transparency Code in accordance with the attached guidance.*

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

Certificate of Exemption

Certificate of Exemption Published - Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes (in the minutes – Ref: 26/4/2023 – 10.9 and on the website)

Period of Exercise of Public Rights

Start Date: [3/7/2023](#) End Date: [11/8/2023](#)

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 on their website.

The Council have met the publication requirements.

Budgetary controls supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £6,000 (2023-2024)

Date: 20/1/2023 (Ref: 11.h)

Precept: £7,434 (2024-2025)

Date: 18/1/2024 (Ref: 9.f)

Satisfactory budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.

Petty Cash

Associated books and established system in place

A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.

Payroll controls

PAYE and NIC in place where necessary.

Compliance with Inland Revenue procedures

Records relating to contracts of employment and pensions

PAYE System in place: [Yes](#)

Employer's Reference: [120/YA56502](#)

P60s issued: [Yes](#)

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. Supporting paperwork is in place and a P60 has been produced as part of the year end process.

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place, reviewed 19/10/2023 (Ref: 11.g). Values are recorded at cost value. The total value of assets are recorded at £12,553.35. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

Bank Reconciliation

Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Bank Balances at 31 March were confirmed as:

<i>Barclays Community</i>	<i>xxxx3513</i>	<i>£1,249.17</i>
<i>Barclays BP</i>	<i>xxxx6735</i>	<i>£3,916.29</i>

The Council had no outstanding loans at the year end.

Reserves

General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves (£) and have identified earmarked reserves in their year end accounts.

Year-end procedures

Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on a Receipts & Payments basis.

Sole Trustee

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The 2023 Internal Audit report was considered by the Council at a meeting held on (Ref:).

A review of the effectiveness of the Internal Audit was carried out on 14/9/2023 – 11.c) as part of the Internal Control Statement.

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 19/2/2025.

External Audit

The Council formally approved the 2023 AGAR at a meeting of the full Council held on 26/4/2023 (Ref: 10.8 & 10.9).

The Council declared themselves Exempt from External audit for the 2022-2023 financial year.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 18/5/2023. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for their assistance during the course of the audit work



Heather Heelis
Heelis & Lodge
16 April 2025

HEELIS&LODGE

Local Council Services • Internal Audit

www.heelisandlodge.co.uk

INVOICE

To:

Kettleburgh Parish Council

Invoice No: HL9538
Date: 16 April 2025

Details	Quantity	Amount (£)	Total (£)
To carry out Year End Audit for Kettleburgh Parish Council for the year ended 31 March 2024	1	130.00	130.00
Total			130.00

Please make cheques payable to: Heelis & Lodge

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

Terms – 14 days

Thank you.

HEELIS&LODGE

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP
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