HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Rushmere St Andrew Parish Council – 2025/2026

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 2025. The following recommendations/comments have been made:

Income: £252,328 Expenditure: £186,340 Reserves: £398,245

2026 AGAR Completion:
Section One: Yes – to be approved by council
Section Two: Yes (draft figures) – to be approved by council
Annual Internal Audit Report 2025/2026: Yes
Certificate of Exemption: No

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 cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced. It is noted that the Council use the Scribe accounting software with the additional allotment and cemetery packages.

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: 1/5/2025 (Ref: 13) and 19/2/2026 (Ref 9.b)
Financial Regulations in place: Yes
Reviewed: 3/4/2025 (Ref: 6.e) and 19/2/2026 (Ref: 9.a)

VAT reclaimed during the year: Yes
Registered: No

Submission Period:	Amount:
01/04/2024-31/03/2025	*£22,469.91 (Received 21/5/2025)*
01/04/2025-31/03/2026	*£21,119.68 (To be reclaimed)*

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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:

26/3/2026 – Ref: 13

- *Biodiversity Policy*
- *Freedom of Information Policy*
- *IT and Communications Policy – General*
- *IT and Communications Policy – Staff*
- *Publications Scheme*
- *Internal Control Policy*

26/2/2026

- *Complaints Committee Terms of Reference – Ref: 5*

19/2/2026 – Ref: 9

- *Financial Regulations*
- *Standing Orders*
- *Policy on Committees, Working Panels and Representatives*
- *Environment and Services Committee Terms of Reference*
- *Planning and Transportation Committee Terms of Reference*
- *Community Engagement Committee Terms of Reference*

15/1/2026 – Ref: 10

- *Notice of Reporting at Parish Council and Committee Meetings Policy*
- *Noticeboard Content Policy*
- *Photography Policy*
- *Playground and Management Policy*
- *Privacy Policy*
- *Protocols for Pre-Planning Application Developments Policy*
- *Protocols for Public Participation at Council Meetings Policy*
- *Protocols for Reporting at Council and Committee Meetings Policy*
- *Risk Management Strategy*
- *Safeguarding Policy*
- *Sickness and Absence Policy*
- *Social Media Policy*
- *Subject Access Request Policy*
- *Subject Access Request Procedure*
- *Training and Development Policy*
- *Travel and Expenses Policy*
- *Use of Television Screen and St Andrews Church Hall*
- *Volunteer Policy*
- *Whistleblowing Policy*
- *Web Accessibility Statement*

4/12/2025 – Ref: 10

- *Accident Reporting Policy and Procedure*
- *Anti-corruption and Bribery Policy*
- *Anti-harassment and Bullying Policy*
- *Appraisal Policy*
- *Climate Awareness and Environmental Policy*
- *Community Engagement Strategy*
- *Co-option of Councillors Policy*
- *Data Protection Policy*
- *Disciplinary Policy*
- *Disciplinary Procedure*
- *Dispensation Policy*
- *Document and Electronic Data Retention Policy*
- *Donation and Grant Policy*
- *Emergency and Dependants Leave Policy*
- *Equal Opportunities Policy*
- *Flexible Working Policy*
- *Grievance Policy*
- *Health & Safety Policy*
- *Holiday Pay Policy*
- *Internal Banking Policy*
- *Information Security Incident Policy*
- *Internal Control Policy*
- *Lone Worker Policy*
- *Media Policy*
- *Meeting Attendance Policy*

6/11/2025

- *IT Policy – Ref: 5.c*
- *Planning Committee Terms of Reference – Ref: 10*

5/6/2025

- *Personnel Committee Terms of Reference – Ref: 7*

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: ZA105690
Appointment of RFO: 1/5/2025 (Ref: 7)

Data Protection

The General Data Protection 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.

Insurance was in place for the year of audit (valid 1/2/2026 – 31/1/2027). The Risk Assessment was reviewed at a full Council meeting held on 1/5/2025 (Ref: 9.f) and 1/1/2026 (Ref: 10.i). Internal Controls were reviewed on 1/5/2025 (Ref: 9.f) and on 26/3/2026 (Ref: 13.f).

Statement of Internal Controls in place: Yes

The Council have effective 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 26/3/2026 (Ref: 8.e) and on 1/5/2025 (Ref: 9.h).

Fidelity Cover: £500,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency

Compliance with **Assertion 10**:

Website link: https://rushmerestandrew-pc.gov.uk/

Privacy Policy published: Yes
Link: https://rushmerestandrew-pc.gov.uk/assets/Uploads/Privacy-Policy-2027.pdf

IT Policy in place: Yes
IT Policy published: Yes
Link:
https://rushmerestandrew-pc.gov.uk/assets/Uploads/IT-policy-61126.pdf
https://rushmerestandrew-pc.gov.uk/assets/Uploads/IT-AND-COMMUNICATIONS-SYSTEMS-POLICY-GENERAL5.pdf
https://rushmerestandrew-pc.gov.uk/assets/Uploads/IT-AND-COMMUNICATIONS-SYSTEMS-POLICY-STAFF-2027.pdf

Data Protection Policy in place: Yes
Data Protection Policy published: Yes
Link: https://rushmerestandrew-pc.gov.uk/assets/Uploads/Data-Protection-Policy-2026.pdf

Accessibility Statement in place: Yes
Accessibility Statement published: Yes
Link: https://rushmerestandrew-pc.gov.uk/accessibility-statement/

Generic Council email addresses for officials in place: Yes

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

Audited AGAR:
2025 Annual Return, Section One Published – Yes
2025 Annual Return, Section Two Published – Yes
2025 Annual Return, Section Three Published – Yes

Notice of period for the exercise of public rights (2025)
Published – Yes

Notice of Conclusion of Audit (2025)
Published – Yes
https://rushmerestandrew-pc.gov.uk/assets/Uploads/Notice-conclusion-of-Audit-2024-25.pdf

Period of Exercise of Public Rights

Publication Date: 2/6/2025 Start Date: 3/6/2025 End Date: 14/7/2025
(Minute Ref: 1/6/2025 – 9.m)
https://rushmerestandrew-pc.gov.uk/assets/Uploads/Rushmere-St-Andrew-PC-Exercise-of-Public-Rights-24-28.pdf

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-2025 on their website.

	Section 1	Section 2	Section 3 (Audited)
2020 - 2021	Yes	Yes	Yes
2021 - 2022	Yes	Yes	Yes
2022 - 2023	Yes	Yes	Yes
2023 - 2024	Yes	Yes	Yes
2024 - 2025	Yes	Yes	Yes

The Council have met the publication requirements.

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure over £200,000 should publish on their website from 1 April 2015:

Expenditure items over £500 (quarterly) published: Yes
Link: https://rushmerestandrew-pc.gov.uk/assets/Uploads/Payments-over-100.pdf

Procurement data published (contracts exceeding £5,000): Yes
Link:
https://rushmerestandrew-pc.gov.uk/assets/Uploads/Payments-over-5000.pdf

Grants awarded to voluntary, community or external bodies published: Yes
Link: https://rushmerestandrew-pc.gov.uk/assets/Uploads/S137.pdf

Senior salaries (over £50,000) published: NA

Land and car parks published: Yes
Link:
https://rushmerestandrew-pc.gov.uk/assets/Uploads/land-owned-by-pc2.pdf

Publication Scheme published: Yes
Link: https://rushmerestandrew-pc.gov.uk/assets/Uploads/Publication-Scheme-2.pdf

The Council have met the requirements of the Transparency Code for smaller councils with income/expenditure exceeding £200,000.

Budgetary controls supporting documents

Verifying the budgetary process with reference to council minutes and

Precept:	£136,200 (2025-2026)	Date: 12/12/2024 (Ref: 6.b)
Precept:	£149,000 (2026-2027)	Date: 4/12/2025 (Ref: 5.b)

Effective 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.

Allotment fees were reviewed and approved at a meeting held on 26/3/2026 (Ref: 10).

Cemetery fees were reviewed and approved at a meeting held on 20/11/2025 (Ref: 6.b).

Cash

Associated books and established system in place

There have been no cash payments made during the year of audit.

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: 245/MZ37472
P60s issued: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place and P60s have been produced as part of the year end process. Contracts of employment are in place and P45s are on file for leavers. A sample audit was undertaken and no anomalies were found.

Eligible employees have joined the nominated pension scheme (NEST). The last date of re-declaration of compliance with the Pensions Regulator was 19/4/2023.

It is noted that the Council undertook a review of salaries at a meeting held on 6/11/2025 (Ref: 13 & 14). An appraisal scheme is in place (Ref: 19/2/2026 – 12.a).

Asset control

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

A separate asset register is in place, with a review and approval held on 26/3/2026 (Ref: 8.c). Values are recorded at cost value. The total value of assets are recorded at £203,529. 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:

Barclays Current	*xxxx9681*	*£20,284.12*
Barclays BP	*xxxx1224*	*£328,303.32*
Barclays Current (Cemetery)	*xxxx9673*	*£30,785.33*

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 (£78,457.11) and have identified earmarked reserves of £319,788.19 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 an Income & Expenditure basis. Creditors and Debtors are identified within the year end accounts.

Sole Trustee

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The 2024-2025 Internal Audit report was considered by the Council at a meeting held on 1/5/2025 (Ref: 9.e).

A review of the effectiveness of the Internal Audit was carried out on 1/5/2025 (Ref: 9.f).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 1/5/2025 (Ref: 9.g).

External Audit

The Council formally approved the 2025 AGAR at a meeting of the full Council held on 1/5/2025 (Ref: 9.c & 9.d).

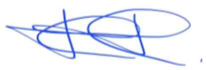
The External Auditor's report was considered at a meeting held on 11/9/2025 (Ref: 6.c).

There were no matters arising from the External Audit.

https://rushmerestandrew-pc.gov.uk/assets/Uploads/SF0328-S8.pdf

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 1/5/2025. 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 and the quality of documentation provided for the audit.



Heather Heelis
Heelis & Lodge
14 April 2026

HEELIS&LODGE

Local Council Services • Internal Audit

www.heelisandlodge.co.uk

INVOICE

To:

Rushmere St Andrew Parish Council
Parish Office
Tower Hall
5 Broadlands Way
Rushmere St Andrew
Ipswich IP4 5SU

Invoice No: HL9660

Date: 14 April 2026

Details	Quantity	Amount (£)	Total (£)
To carry out Internal Audit for Rushmere St Andrew Parish Council for the year ended 31 March 202 Banding £200,001 - £300,000	1	440.00	440.00
Total			440.00

Terms – 14 days

Please make cheques payable to: H J Heelis

Bank Details: Account 92002930 Sort Code 40-47-80

NB Change to bank account details

Thank you.

HEELIS&LODGE

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