

Report to Hildersham Parish Council

Internal Audit of the Accounts for the Year Ending 31st 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 31st March 2025 can be summarized as follows:

Income to 31st March:	£15,298.52
Expenditure to 31st March:	£15,210.73
Precept figure:	£13,500.00
Current Year Fund:	£12,402.32 (being the current account)
Earmarked Reserve:	£23,559.66 (being the instant access account and the s106 account)

The following Internal Audit work was carried out 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

HILDERSHAM ANNUAL REPORT 2024-2025

Comments and any recommendations arising from the review are made below.

Subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The council continues with the use of an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance.</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 cashbook makes reference to the powers used to incur expenditure and shows that council has understood that statutory powers, are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary. The council is able to demonstrate that it has exercised its powers subject to the provisions of the general law.</p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • General power of competence • LGA 1972 s137 donations 	<p>VAT is identified in parts within the accounting spreadsheet. During the year under review, the RFO submitted at VAT claim covering the period 1st April 2022 to 31st March 2024 in the sum of £620.64. Settlement of the claim is recorded in the cash book as having been received on 4th October 2024.</p> <p>A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices.</p> <p>A further spot check of the items paid via the Direct Debit system from the council's accounts to Southern Electric were cross checked against cashbook, bank statements and invoices. These too were found to be in order. Council continues with the practise of ensuring that internet banking is operated in accordance with the Council's own Financial Regulations. The RFO has ensured that the Council has implemented the procedure whereby evidence is retained showing which Councillors authorised the release of the payment by the Chair signing the payment spreadsheet as submitted at each meeting. All access to the Council's bank account is password and username protected. New payments require a phone number, and an access code has to be confirmed before a new payee can be set up.</p> <p><i>Comment: The Parish Council shows good practise by ensuring that Standing Order</i></p>

HILDERSHAM ANNUAL REPORT 2024-2025

	<p><i>Payments and Direct Debits incurred for the month are submitted to full council in accordance with Council's Own Standing Orders and Financial Regulations.</i></p> <p>The council has not declared that it fulfils the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CILCA or higher)).</p> <p>Council made no donations during the year under review under the power of the LGA 1972 s137.</p> <p>Council has no loans or borrowings at 31st March 2025.</p>
<p>3. Standing Orders Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer 	<p>The Standing Orders, as submitted for internal Audit were reviewed and adopted on 19th September 2023 and are based on the latest model published by the National Association of Local Councils (2018). As such they are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. Council has ensured that its standing orders are fully tailored to the parish council.</p> <p><i>Comment: at the next annual review, Council might wish to 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.</i></p> <p>Financial Regulations (FR), were reviewed at the meeting of 24th September 2024 with amendments made to procurement values under the new model Financial Regulations as issued by NALC. The regulations have been tailored to the parish 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.</i></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 adopted Financial Regulations confirms that the clerk is so appointed.</p>

<p>4. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Cemetery ➤ Allotments ➤ Building/ Assets • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed • Insurance Policy reviewed, cover appropriate and adequate 	<p>The Council's Risk Management Documentation as adopted by the Council 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 has demonstrated that it 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 has overall ensured 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>Council's Insurance Document was seen during the time of internal audit and the following were verified: Public / Products liability cover is £10million; Employer's Liability cover is £10million; Fidelity Guarantee (Employee's Dishonesty) cover is £100,000. At renewal, council is in a long-term agreement until 10th April 2027. Premises cover is shown for 2 identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Hildersham. Specified cover is listed for asset items as per the schedule submitted with specific building cover for the Allotment Barn and Village Hall. Fidelity Guarantee cover at £100,000 is in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.</p> <p>At renewal, a review of the Council's insurance was undertaken with Council being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance. At renewal Council is in year three of a long-term agreement for a five-year period.</p> <p><i>Comment: in accordance with Proper Practices, Council having identified its key risks to its business operations has 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</i></p>
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HILDERSHAM ANNUAL REPORT 2024-2025

	<p><i>to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>Council reviewed and adopted its updated Internal Control Arrangement Statement for the Year 2023-2024 at its meeting of 4th July 2023 which considered and reviewed the specific control procedures for payments by bank transfer or other electronic means as well as ensuring that Council has taken steps and mitigating action to protect the Council and manage Council's finances.</p> <p><i>Comment: in accordance with the Accounts and Audit Regulations 2015, council is able to demonstrate that it has taken steps to identify, assess and ensure that all reasonable steps are taken to safeguard and protect public finances.</i></p>
<p>5. Budgetary controls.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Full Council approved the budget for 2024-2025 at its meeting of 14th November 2023 with the minutes detailing the budget being set in the sum of £16,114.80 to be funded by the precept and known income streams. The precept set for the year 2024 - 2025 at the same meeting was £13,500.</p> <p>The budget for the year 2025-2026 in the sum of £11,897.66 was set at the meeting of 14th January 2025. This has since been updated (as at the meeting of 15th May 2025) with approval for a revised revenue budget to be set at £12,147.66. The meeting in January 2025 approved the funding sources to the precept at £13,500 and known income streams.</p> <p>A review of the budget including detailed income and expenditure position is reported to council within the financial statements submitted at each meeting. Such reports contain a review of the budget report to actual with committed expenditure and funds available breakdown.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process for the year as outlined within A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements.</i></p> <p>The Council, as at 31st March 2025, had overall reserves totalling £35,961.98 (general reserves £12,402.32) and earmarked (£23,559.66).</p> <p><i>Comment: Council should note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and</i></p>

HILDERSHAM ANNUAL REPORT 2024-2025

	<i>intended purposes and their level subject to regular review and justification (at least annually).</i>
6. Income controls. Examination of: <ul style="list-style-type: none"> • Precept • Other income 	<p>Council received precept in the sum of £13,500 from South Cambs District Council for the period under review in April and September 2024 as reported to full council within its Financial Reports at its meetings in May and November 2023. Evidence was provided showing a full audit trail from Precept being approved and being served on the Charging Authority to receipt of same in the Council's Bank Account.</p> <p><i>Comment: for clarity and transparency Council might wish to consider ensuring that the minutes show the actual budget figures being approved so that there is clarity on all aspects of the budget, precept and implications for Band D Council Tax.</i></p> <p>Spot checks on further items paid under BACS / Direct Credit into the Council's Accounts were cross checked against cashbook, bank statements and minutes. All were found to be in order with a clear underlying audit trail. Income is recorded in accordance with Financial Regulations and reported to full Council.</p>
7. Petty cash/expenses procedure.	The Parish Council does not operate a petty cash system.
8. Payroll controls. Examination of: <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with duties under the Pensions Act 	<p>The council's payroll service is carried out inhouse and has been operated properly and overseen by the council as an employer. At the year-end Council had 1 employee on its payroll. A sampling cross-check was completed on a sample of salary and PAYE payments, and these were all found to be in order. In accordance with Proper Practices, appropriated deductions from salary at source are calculated and recorded. Salaries are paid in accordance with contracted hours worked. The minutes of 24th November 2024, confirmed the council's approval for the NJC agreed pay award to be implemented backdated to April 2024.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees 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>Contracts of employment were not reviewed during the internal audit as this was carried out via remote means although it is confirmed that the Clerk does have a contract of employment.</p> <p>As stated in the internal audit report for the year ending 31st March 2024, the clerk provided confirmatory evidence that the council is aware of its duties under the Workplace Pensions Law – auto enrolment. Paperwork was seen indicating that the</p>

HILDERSHAM ANNUAL REPORT 2024-2025

	<p>earliest re-enrolment date is 28th November 2025 and latest re-enrolment date is 27th May 2026. The clerk has noted that council must complete its re-enrolment declaration of compliance by 27th July 2026.</p>
<p>9. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. The Asset Register currently stands at £598,254.61 (at year end 31st March 2024 they stood at £569,702.80). Council's assets have been stated at the Insurance Value and where assets have been gifted or where there is no known value have been given the proxy value of £1. This value has also been applied to a number of Community Assets, which, in accordance with guidance, are treated in the same manner as gifted assets. As there is a significant variation between the value of the asset register for this year when compared to the previous year, Council will need to explain the variation and should ensure that it tracks and fully explains any changes in the asset register from year to year. Although council has ensured that it uses a reasonable approach to the valuation of its assets which is applied consistently year to year and has recorded the method of asset valuation within the supporting statement to the accounts it should be noted that the valuation method used is not deemed to be in accordance with proper practices. should be explained within the asset register and recorded in the council's minutes at each annual review.</p> <p><i>Comment: Section 5.64 of the Proper Practices states that the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year unless it is materially enhanced.</i></p> <p>At renewal council was in year three of a five-year long-term undertaking (expiring 20th April 2027). A cross check of items under insurance versus those listed on the asset register was carried out during the internal audit review and found to be in order. Assets covered under insurance are under all risks and are listed under generic headings with sums insured as detailed on the schedule within the territorial confines of Hildersham parish.</p> <p><i>Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).</i></p>

HILDERSHAM ANNUAL REPORT 2024-2025

<p>10. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the parish council.</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.</i></p> <p>Bank balances at 31st March 2025 agree with the year-end bank statements and stand at £35,961.98 in all of the accounts held in the name of the parish council.</p> <p><i>Comment: The Trust assets and income for the Hildersham Field Garden and Recreation Ground Charitable Trust are kept in a separate current and savings account, which are not part of the Parish Councils funds.</i></p>
<p>11. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit and its effectiveness • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2024 was formally considered by the Parish Council at the meeting of 11th June 2024 with an audit plan produced and depicting responsibilities and timescales to address the recommendations made.</p> <p>The recommendations made within the report were as follows:</p> <ol style="list-style-type: none"> 1. Review and adoption of the latest model of Financial Regulations 2. Annual review of the Risk Management Documentation 3. Review of asset register versus that declared on the AGAR 4. Registration with the ICO as a Data Controller 5. Adoption of a Publication Scheme tailored to Hildersham 6. Separation of trust finances from that of the parish council <p><i>Comment: Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work conducted and agree actions planned from the outcomes identified. The Internal Audit Report and recommendations made therein should be used to inform the council's responses to Assertion 2 and 6 of the annual government statement.</i></p> <p>Mrs Waples was appointed to act as the parish council's independent internal auditor, for the year 2024-2025 at a meeting of full Council on 13th May 2025.</p> <p><i>Comment: Council has noted that to be compliant with Regulation 6 of the Accounts and Audit Regulations 2015, and to be able to answer in the affirmation to Assertion 6 of the Annual Governance Statement, it should annually formally review the scope and effectiveness of its internal audit arrangements ensuring that it is proportionate to the size, needs and circumstances of the Council.</i></p>

HILDERSHAM ANNUAL REPORT 2024-2025

<p>12. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report • Compliance with instructions from the external auditor 	<p>It is noted that the external auditors issued a report on 29th September 2024 detailing that they were unable to certify completion of the review at that time. The interim report was issued on 27th September 2024, and the following matters have been drawn to the attention of the parish council: The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2023; however, we have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and ‘other’ matters. Our fee note for the limited assurance review will be issued when we certify completion. In accordance with the external auditor’s instructions, the clerk prepared a “Notice of audit” which detailed the rights of inspection, in line with the statutory requirements stating that the audit has not yet been completed. This was reported to council at the meeting of 24th November 2024. On 13th December 2024, the external auditor’s confirmed that they had completed their review of the AGAR and provided the council with the final external auditor report and certificate. The council was required to publish the documents immediately and consider the final report at the next meeting and decide what, if any, action was required. The external audit for 31st March 2024 was formally considered by the Parish Council at the meeting of 14th January 2025 at which the council queried the request to amend the income figures which had resulted in a discrepancy in the final balance.</p> <p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024 and published the conclusion of the audit and the external audit certificate / report. The notice is dated 22nd January 2025.</p>
<p>13. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year Annual Governance and Accountability (AGAR) documents been completed? • Where an authority certified itself exempt in 2023-2024 did it met the exemption criteria and correctly declared itself exempt? 	<p>Accounts are produced on a receipts and payments basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced.</p> <p>As the Council is a smaller authority with income and expenditure not exceeding £25,000 for the year ending 31st March 2025 it will be able to complete Part 2 of the AGAR.</p> <p><i>Comment: Council is advised to ensure that, at the meeting at which exemption status is claimed, there is formal evidence of the legal decision taken to claim exemption and that, once the decision is taken, permission is then given for the Council to sign the Certificate of Exemption for onward submission to the external auditor.</i></p>

HILDERSHAM ANNUAL REPORT 2024-2025

<ul style="list-style-type: none"> • Was there the opportunity provided for the exercise of electors' rights during Summer 2024? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>The internal auditor is able to provide clarity as to whether the parish council is able to claim exemption from a limited assurance for the year under review. It is confirmed from documentation issued by PKF Littlejohn (2024-2025 Detailed instructions) that if a council in a prior year had any points raised as "except for" matters or "other" matters, they are still eligible to claim exemption. Neither of these have an impact on the parish council's ability to claim exemption.</p> <p>As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2023 - 2024, it was not able to certify itself as an exempt authority for that year.</p> <p>The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set, as per the notice seen on the website (and the minutes of 11th June 2024), ran from 20th June – 31st July 2023. The Accounting Statements were signed off at the meeting of 11th June 2024 (as per the minutes seen).</p> <p><i>Comment: Council has noted that the period for the exercise of public rights cannot formally begin until the Council has signed off the Annual Governance Statement – Section 1 of the AGAR and the Accounting Statements – Section 2 of the AGAR.</i></p> <p>The council has complied with the requirements of the Regulations for Smaller Authorities with income and expenditure exceeding £25,000 and published on the public website operated by the Council for the year 2023-2024:</p> <ul style="list-style-type: none"> • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. • Annual Internal Audit Report • Section 1 – Annual Governance Statement • Section 2 – Accounting Statements • Section 3 – External Auditor Certificate • Notice of conclusion of Audit for the year <p><i>Comment: for the year 2024 - 2025, council is reminded to ensure that it follows the requirement for publication for councils with gross income and expenditure under £25,000.</i></p>
<p>14. Transparency Code.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<p>To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council should be aware that the following should be published on a public website not later than 1 July:</p> <p>Internal Audit Report</p>

HILDERSHAM ANNUAL REPORT 2024-2025

	<p>List of Councillors and Responsibilities</p> <p>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</p> <p>End of Year Accounts</p> <p>Annual Governance Statement</p> <p>Asset Register</p> <p>and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</p>
<p>15. General Data Protection Regulations (GDPR).</p> <p>Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Compliancy with GDPR requirements • Model Publication Scheme 	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>Council's Privacy Policy, as seen on the website, encompasses the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party.</p> <p>Council, in its adoption of a Publication Scheme has understand that, under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council has adopted such a scheme within the provisions of the model scheme provided by the ICO.</p> <p><i>Comment: council might wish to ensure that the adopted scheme is fully tailored for the parish council and details the activities undertaken, the adopted policies and how information will be held and made available.</i></p>
<p>16. Additional comments.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Signing of Declaration of Acceptance of • Office and Register of Interests • Minutes • Trust Documentation • Accessibility for Websites and Mobile Applications • Official email address • Procedure for ensuring records are kept in a secure manner 	<p>Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 14th May 2024 in accordance with legislation in place at that time.</p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, have signed a declaration of acceptance of office and have completed a Register of Interests. Evidence was seen on the District Council's website of the Register of Interests for all current Parish Councillors. Upon a review it is noted that the only Register of Interests on the Parish Council's website is that of the current Chair and two councillors.</p> <p>Recommendation: council should review the links for all of its members noting that where the parish council has its own website, its register of members' interests for</p>

	<p>all serving councillors must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012).</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that looseleaf 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 after the meeting.</p> <p>As reported previously in 2021, Councillors signed a Trust Document as the new Trustees of the Allotments and Recreation Ground Trusts. This created two Trusts to manage the Recreation Ground and the allotment land, North and South Holding and the Village Hall. All councillors are trustees of both trusts and separate meetings are held with updates provided at relevant Council meetings. The funds are held in separate bank accounts for the Hildersham Recreation Ground Trust and for the Hildersham Land & Allotment Trust. The financial transactions are correctly held separate from the parish council's main accounts and easily identifiable in the council's cash sheets. The Clerk keeps a tally of the monies received under s106 for open space projects and community facilities noting that the expenditure is time limited. The Parish Council is continuing to insure the existing assets and bear some of the on-going costs.</p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. The website accessibility statement seen on the Council operated website details the technical information of the website along with the methods used for testing the website; the 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>Council has its own .org.uk domain name which incorporates an email address for the clerk although it is noted that the website shows personal email addresses for the clerk and all members. Council has been previously advised to consider using a secure e-mail system with a gov.uk address which is owned by the parish council (sections 1.26 and</p>
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HILDERSHAM ANNUAL REPORT 2024-2025

	<p>5.205-5.208 of the Practitioners' Guide to Proper Practices – March 2024).</p> <p>Recommendation: guidance over email management can be found within the Practitioners' Guide for 2025 as produced by SAPP (formally JPAG). Council should note a new Assertion will be introduced for the year 2025-26 which covers Digital and data compliance and the requirement for council to use a secure e-mail system within a council owned domain.</p> <p>Council's files are regularly backed up and held in a suitable manner.</p>
17. Summary	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in completing this audit. 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, a number of comments and recommendations have been made in the light of the year ending 31st March 2025 in the anticipation that the areas that require improvement can be dealt with during the coming year to provide assurance that the Council's risk management, governance and internal control processes are operating effectively.</p> <p><i>For further information and for the year effective 1st April 2025 please refer to <u>Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices</u> to be applied in the preparation of statutory annual accounts and governance statements - March 2025</i></p>

Victoria S Waples

Date of Internal Audit Reviews: 26.05.25 – 02.06.25

Date of Year-end Internal Audit Report: 03.06.25

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