

Report to Stradbroke 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 effective financial administration and internal financial control. The Council displays many examples of good financial practice.

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), satisfactorily undertook the administration of the Council's financial affairs and produced satisfactory 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: £159,344.81
Total Payments in the year: £104,639.81
*Total Reserves at year-end: £138,193.40 (of which £98,858 are earmarked/
restricted)*

1.4 The Annual Governance and Accountability Return (AGAR) to the External Auditors 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):

<i>Balances at beginning of year (1 April 2024):</i>	<i>Box 1: £83,489</i>
<i>Annual Precept 2024/25:</i>	<i>Box 2: £45,200</i>
<i>Total Other Receipts:</i>	<i>Box 3: £114,145</i>
<i>Staff Costs:</i>	<i>Box 4: £38,205</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £66,435</i>
<i>Balances carried forward (31 March 2025):</i>	<i>Box 7: £138,194</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £138,194</i>
<i>Total fixed assets:</i>	<i>Box 9: £118,210</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.5 Sections 1 and 2 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.

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 13 May 2024. The first item of business was the Election of a Chairman, as required by the Local Government Act 1972.

2.2 The **Membership for the Council's Committees** (the Finance & Premises Committee, the Personnel Committee and the Planning Committee) was approved by the Council at its meeting on 8 April 2024.

2.3 The Terms of Reference for the Finance & Premises Committee, the Planning Committee and the Personnel Committee were formally approved by the Council at its meeting on 8 April 2024 and a copy of each has been placed on the Council's website.

2.4 The Council maintained a number of **Working Groups** in the year of account. Including the Broadband (task and finish) Group and the Climate Change Group, the memberships of which were agreed by the Council on 8 April 2024. The Groups were bound by the Council's Standing Orders; they had no delegated powers; they were unable to incur expenditure or carry out works without seeking authority from the Parish Council and were not required to be held in public.

2.5 At the meeting on 8 April 2024 the Council formally noted the **Clerk's role as the Responsible Financial Officer (RFO)**. The Council resolved to rescind the Scheme of Delegation document with immediate effect, noting that the decision did not affect any delegated authority given by the Council within Standing Orders, Financial Regulations or Terms of Reference for Committees.

2.6 On 8 April 2024 the Council adopted the NALC/SLCC Guidance on Roles & Responsibilities and the Model Councillor-Officer Protocol as part of the work required to enable the Council to sign the Civility & Respect Pledge on 12 August 2024.

2.7 In terms of overall planning and development, the Council works within the **Stradbroke Neighbourhood Plan** which was formally adopted by Mid Suffolk District Council in March 2019 following a positive referendum held in Stradbroke. The Plan has an intended lifespan to 2036. The Plan is currently under review by the Council and at its meeting on 10 March 2025 the Council noted that initial draft changes were being considered by the appointed Steering Group.

2.8 The Council demonstrates good governance practice by maintaining an **Annual Action Plan and Guide** which outlines the short-term objectives of the Council. The Action Plan and Guide is prepared by the Clerk/RFO and constructed from information taken from the Council's Budgets, matters identified/approved at Council meetings, the Neighbourhood Plan and the Parish Infrastructure Investment Plan (PIIP). The documentation was reviewed and the updated Action Plan approved by the Council at its meeting on 14 October 2024.

2.9 The Council's **Standing Orders** were reviewed and approved by the Council without change at its meeting on 8 April 2024. The Orders are regularly reviewed and revised by the Council to reflect changing or developing governance arrangements and requirements. The Standing Orders reflect the latest model documents and guidance published by the National Association of Local Councils (NALC). A copy of the Standing Orders has been published on the Council's website.

2.10 **Financial Regulations** are similarly in place. Following a review by the Finance & Premises Committee the Council approved the new model Regulations published by NALC on 8 July 2024 with specific amendments agreed. A copy has been published on the Council's website.

2.11 Minor revisions to the model Financial Regulations were published by NALC on 13 March 2025. The Clerk/RFO confirmed that Financial Regulations will be reviewed by the Council in May 2025 including the changes NALC has published. The Regulations are due to be presented to the Finance & Premises Committee for review prior to submission to Full Council.

2.12 **The General Power of Competence (GPoC)** is being applied by the Council. At its meeting on 15 May 2023, Councillors noted that Stradbroke Parish Council meets the eligibility criteria for the GPoC as:

- a) all Councillors hold office as a result of being declared elected (as opposed to being appointed or co-opted).
- b) The Clerk is suitably qualified, holding the Certificate in Local Council Administration (CILCA).
- c) The Clerk has completed the relevant training in the exercise of the power.

The Council voted to adopt the GPoC which will remain valid until May 2027 (Minute 23.05.15a refers).

2.13 **The Council's Minutes** are very well presented and provide clear evidence of the decisions taken by the Council in the year.

2.14 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 Z8543049 refers, expiring 22 July 2025). The Council maintains a Data Protection Policy, Privacy Statement, Privacy Notice, Lawful Basis for Processing Data Policy, Document and Data Retention Policy and a Subject Access Request Policy in order to assist compliance with the General Data Protection Regulations (GDPR). All these policies were last reviewed and updated by the Council at its meeting on 14 August 2023 and have been published on the Council's website. The Clerk/RFO advised the Internal Auditor that a review of GDPR policies is on the Council's draft agenda for the Annual Council Meeting in May 2025.

2.15 The Council has in place a **Freedom of Information Policy** and a **Publication Scheme**, both of which were reviewed and approved by the Council on 8 April 2024 and have been published on the Council's website.

2.16 The Council demonstrates good practice by adopting and reviewing a wide range of other formal **Policies, Procedures and Protocols**, all of which assist good governance and robust management within the Council. The Policies include those relating to Bad Debts, CIL Awarding, Vexatious Complaints Procedure, Communication, Press and Media, Protocols for Public Participation in Meetings, Developer Engagement Policy, Environmental Policy, Grant Awarding Policy and Playing Field Policy.

2.17 All these policies and procedures are available for public inspection on the Council's website. The Clerk/RFO maintains a list of Council Policies which displays the date of the most recent approval and the date of the next programmed review. As part of this procedure the Council reviewed and approved the Co-option Policy (on 8 April 2024), Dignity at Work Policy and Equality & Diversity Policy (on 8 July 2024) and the Complaints Procedure (12 August 2024), a new Communications Policy and Revised Councillor/Officer Protocol and Revised Guidance on Roles and Responsibilities (9 September 2024).

2.18 On 8 April 2024 the Council agreed to establish a Policy Review (task and finish) Working Group to undertake a one-off review of all Council policies including those delegated to committees, to ensure consistency across all documents. The Working Group reported to Council on 12 August 2024 and (along with the Youth Voice Group) was closed by the Council on 11 November 2024.

2.19 As a responsible employer, the Council demonstrates good practice by adopting relevant **Staffing Policies and Procedures**. The Council has in place a Dignity at Work Policy, Equality and Diversity Policy, Grievance Policy, Disciplinary Policy, Health and Safety Policy, Safeguarding Policy and a Training & Development Policy. The Staffing Policies are published on the Council's website. The Clerk/RFO advised that Staffing Policies and Procedures are shortly to be reviewed by the Personnel Committee.

2.20 The Council adopted the Local Government Association (LGA) Model **Councillor Code of Conduct** on 9 May 2022 and renewed commitment to the Code on 15 May 2023. The Code details the requirements and responsibilities placed upon each individual Councillor. A copy of the Code has been published on the Council's website.

2.21 The **Council's Website** is informative, well maintained and kept up to date with a wide range of documents and data published for residents and the local community. The Council demonstrates good practice by publishing a **Website Accessibility Statement** to assist compliance with the website accessibility regulations. The Statement includes information about navigating within the website and any areas that are not compliant with the regulations.

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 Council has comprehensive financial documentation and data in place. The Cashbook is extremely well referenced and includes details of:

- a) the legislative authority under which payments are made;
- b) the appropriate Minute reference giving authority for the payment to be made;
- c) the payment voucher number;
- d) method of payment;
- e) payee and details of payment;
- f) any VAT payable;
- g) Total Cost with an analysis over the relevant payment headings.

3.2 A sample of Cashbook transactions was examined by the Internal Auditor and was found to be in good order. The payments examined were supported by invoices, vouchers and other documentary evidence.

3.3 The Council has made annual reclaims to HMRC for VAT paid. The re-claim for the £16,823.23 VAT paid in the year 2023/24 was received at bank on 8 May 2024 and reported to Council on 10 June 2025.

3.4 The previous Internal Audit Report advised that many local councils choose to reclaim VAT on a Quarterly basis to assist cash flow and, as the Council's annual VAT reclaims are significant (£15,388.85 for 2022/23 and £16,823.23 for 2023/24) it was recommended that the Council consider making either Quarterly or Half-yearly on-line reclaims to HMRC to secure reimbursement more frequently than just the one annual reclaim.

3.5 The Clerk/RFO advised the Internal Auditor that the Council decided to reclaim the VAT during the financial year, when appropriate. The amount of VAT paid in the first half of 2024/25 was not viewed as warranting a quarterly re-claim but as at the end of December 2024 an amount of some £4,300 was reclaimable from HMRC. The Clerk/RFO advised that she awaited a VAT invoice from one of the suppliers to record the correct VAT Registration number. By the time it had arrived it was so close to the end of January 2025 and it was considered best to delay until submission of a reclaim for the whole year.

3.6 The Clerk/RFO confirmed to the Internal Auditor that the VAT reclaim of £7,791.40 for the year 2024/25 will shortly be submitted to HMRC.

3.7 A **Community Infrastructure Levy (CIL) Annual Report for 2024/25** has been prepared by the Clerk/RFO. The Report confirmed the balance of £46,776.35 carried forward from the previous year with CIL Receipts of £35,567.34 and CIL Expenditure of £9,546.99 in the 2024/25 year of account. The CIL funds were spent on:

Playingfield Safety Project: £1,672.02

Pedestrian & Safety Project: £7,874.97

3.8 The CIL retained/unspent balance at the year-end, 31 March 2025, accordingly stood at £72,796.70 and forms part of the Overall Reserves (see item 7 below). From

that amount the total of £61,453 has been allocated for future spending relating to the Playingfield Safety Project (£3,828), Chapel Refurbishment (£5,500) and the Pedestrian and Highway Safety Project (£52,125).

3.9 The CIL Annual Report for 2024/25 is due for publication and submission to the District Council no later than 31 December 2024. A Neighbourhood CIL Awarding Policy was adopted by the Council on 8 April 2024.

3.10 A detailed Statement 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.

3.11 The End-of-Year Accounts and supporting documentation were well presented for the Internal Audit review.

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

4.1 Bank Account balances are presented to the Council as a matter of routine under the Monthly Finance Reports item on the agenda. The Chairman examines and initials the bank statements in confirmation of the balances noted and the action Minuted. An appended schedule detailing the most recent bank reconciliation, payments for approval, VAT payable, the power under which each payment is made, the balances held in Reserves and a list of receipts is also presented to each meeting of the Council. The schedule is published on the Council's website to provide transparency in the Council's financial transactions.

4.2 The Bank Statements for the Unity Trust Current Account (£6,779.58) and Unity Trust Deposit Account (£131,413.82) as at 31 March 2025 reconciled with the End of Year Accounts and agreed with the overall Bank Reconciliation presented to the Internal Auditor. The Bank Statements are regularly reconciled to the Accounts during the year.

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. All was found to be in good order. Sample audit trails were undertaken and were found to be in good order.

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

6.1 The Council has in place a **Statement of Internal Control** which was reviewed and approved by the Council at its meeting on 9 December 2024 (Minute 24.12.14 refers). A copy has been published on the Council's website.

6.2 Similarly, the **Risk Assessment** document was considered and approved by the Council at its meeting on 9 December 2024 (Minute 24.12.14 refers). The document identifies the particular risks involved, the level of risk (H, M or L), the action taken to eliminate or mitigate the risks involved and further information/comments upon the actions being taken. A copy has been published on the Council's website.

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

6.4 The Council demonstrates good risk management practices, including a standing agenda item at meetings of the Council for the review of risk assessment issues relating to the Community Centre Play Park, Fitness Track, Westhall Play Park, Cemetery and Permissive Path. At the meeting on 8 May 2024 the Council appointed individual Councillors to lead on the risk assessments for each of the areas listed. Updates are provided to the Council by nominated Councillors on any risks identified in each of their areas of responsibility.

6.5 The **RoSPA Play Area Safety Inspection Report for the Play Parks and the Fitness Track Equipment** is dated 8 July 2024. The Council has included an item in the approved Action Plan to 'review RoSPA (report) and determine works required'. The Clerk/RFO informed the Internal Auditor that the recommended signage had been ordered but other issues raised in the Inspection Report were non-urgent and were being held over for the Finance & Premises Committee to review.

6.6 **The Annual Fire Risk Assessment and the General Risk Assessment for the Health Centre** were dated 6 September 2024. The Legionella Test Certificate issued on 16 August 2024.

6.7 **Insurance** was in place for the year of account. Zurich Insurance are the Council's insurers under a long-term agreement of 5 years (from 1 October 2022 to 30 September 2027). The insurance premium of £1,539.87 for the 2024/25 year was paid by BACS on 12 September 2024.

6.8 Public Liability insurance cover stands at £12m. and Employer's Liability cover at £10m. The Fidelity Guarantee (Councillors and 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.

6.9 The insurance policy lists the cover for the Medical Centre under sums insured for Buildings (£711,648), Loss of Rent (£20,000) and Contents (£7,173).

6.10 As part of the All-Risks insurance, the cover for the Playground Equipment (£67,877), Street Furniture and outside equipment (£22,459), War Memorial (£26,248), Community Shed (£25,241) and Gates and Fences (£21,552) are separately itemised.

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

Precept 2024/25: £45,200 (8 January 2024, Minute 24.01.11 (b) refers).

Precept 2025/26: £46,491 (13 January 2025, Minute 25.01.11(d) refers).

7.1 At the meeting on 11 December 2023 the Council reviewed and agreed a draft **Budget for the year 2024/25**, submitted by the Finance Committee. At the meeting on 8 January 2024 the Council set the precept for 2024/25 at £45,200. The Precept was agreed in Full Council and the precept decision and amount have been clearly Minuted.

7.2 On 8 April 2024 the Council reviewed and resolved to approve a revised budget for 2024/25 (copy was appended to the Minutes in the Minute Book).and the Action Plan: was updated to reflect the revised budget.

7.3 A Draft Budget for 2025/26 was reviewed and approved by the Council at its meeting on 9 December 2024 (Minute 24.12.11 (d) refers). The Precept of £46,491 was agreed in Full Council on 13 January 2025 and the precept decision and amount have been clearly Minuted.

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

7.5 At its meeting on 11 December 2023 the Council noted the Finance Committee had approved the Reserves Policy on 28 November 2023. The Policy notes that the Council has been working towards gradually increasing the General Reserves to a level equal to 9 – 12 months of expenditure. This expenditure level excludes costs related to the Health Centre which are financed by the income from the rent received. The Reserves schedule is reviewed and approved quarterly by the Finance Committee and is presented to the Parish Council with virements (transfers in or out) clearly marked. The approval of virements is Minuted at the relevant meeting. The final reserves figures are approved at the year end.

7.6 The detailed estimates prepared for the 2024/25 year were used effectively for financial control and budgetary control purposes. At its meeting on 8 July 2024 the Council reviewed the accounts for the 1st Quarter and approved virements to the Reserves.

7.7 At its meeting on 14 October 2024 the Council approved the detailed Half-Year Actual Income and Expenditure Accounts compared to the Budget Report with explanations listed for significant differences. Similarly, at the meeting on 13 January 2025 the Council reviewed the 3rd Quarter Budget vs Actual Report.

7.8 As at 31 March 2025 the **Overall Reserves** held at bank totalled £138,193.40.

7.9 A total of £98,858 was earmarked for specific projects or restricted, as follows:

Health Centre:	£18,587
Playpark Equipment:	£629
Election Costs:	£1,250

Community Projects:	£905
Playing Field Drainage:	£1,950
Defibrillator:	£265
Ditch/Tree Maintenance:	£2,000
Youth Council (Restricted):	£475
CIL Funds (Restricted):	£72,797

7.10 The **General Reserves** (Overall Reserves less Earmarked and Restricted Reserves) held accordingly stood at £39,335.40 as at 31 March 2025 (approximately 10 months equivalent of the 2025/26 Precept) and is in accordance with the Council's approved Policy of maintaining a General Reserve equivalent to 9 to 12 months of the Net Expenditure.

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

8.1 Councillors are informed of the Receipts during each month as per the Finance Reports schedule appended to the Minutes. Income controls were test checked and income received was cross referenced on a sample basis with the Cashbook and bank statements. All was found to be in order.

8.2 The Council last reviewed and approved revised Cemetery Fees and the Updated Rules and Regulations for the Management of the Cemetery at its meeting on 8 November 2021 following recommendations put forward by the Finance Committee on 18 October 2021.

8.3 The Cemetery Fees which have been in operation since 1 January 2022 are published on the Council's website. The Clerk/RFO informed the Internal Auditor that Cemetery Fees are shortly due to be considered by the Finance & Premises Committee.

9. Debit/Credit Cards and Petty Cash (*Associated books and established and approved systems in place*).

9.1 Financial Regulations item 9.3 provides that any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/RFO and shall be subject to a single transaction maximum value of £1,000 unless prior authorisation by Council or Finance Committee. There is automatic payment in full at each month-end with a monthly limit on expenditure of £2,000. Personal credit or debit cards of members or staff shall not be used under any circumstances

9.2 The Internal Auditor completed a sample check of transactions in the 2024/25 year and this proved satisfactory.

9.3 The Council does not maintain a Petty Cash Account (Financial Regulation 10.1 refers).

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

10.1 For record purposes it is noted in this audit report that at its meeting on 17 April 2023 the Council agreed the following:

- a) In accordance with the contract of employment, the Clerk/RFO should advance to SCP 27 for the financial year 2023/24 (within the salary range of SCP 24 – 28).
- b) SALC be instructed to undertake payroll services for the Parish Council.
- c) To join the Local Government Pension Scheme and pay the necessary employer contributions.

10.2 On 8 April 2024 the Council Chairman provided written confirmation to the Clerk/RFO of the salary and allowances to apply from April 2024:

- a) Contracted hours of work of the Clerk/RFO would remain unchanged at 25 hours per week.
- b) In accordance with the contract of employment, the Clerk/RFO would advance to SCP 28.
- c) Mileage undertaken on council matters to be paid at the approved HMRC rate per mile. A Home Working Allowance and IT Support payments would be made to the Clerk/RFO.

10.3 SALC is operating the Council's Payroll in accordance with HMRC requirements. Regular payments for PAYE and NI are being made to HMRC. The 2024/25 P60 End of Year Certificate for the Clerk/RFO was presented to the Internal Auditor.

10.4 At the meeting on 11 November 2024 the Council noted that agreement had been reached on the national pay award for 2024/25. The Council agreed to adopt the new pay scales which were to be backdated from 1 April 2024.

10.5 The Clerk/RFO has constructed an analysis of Staffing Costs (£38,204.81) in the year 2024/25 to support the entry in Box 4 of the AGAR 2024/25. Test checks were conducted on staff payments made in 2024/25, including back pay following the 2024/25 pay award, and were found to be in order.

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

11.1 A comprehensive **Asset Register** is in place and a copy has been published on the Council's website. The Register was reviewed and agreed by the Council on 8 April 2024 during its consideration of the 2024/25 end of year documents.

11.2 As at 31 March 2025 the Register displays a total value of £118,210.27, an increase of £7,579.97 from the value of £110,630.30 at the end of the previous year (31 March 2024) and reflects the addition of the solar powered SIDs (£7,019.97) and the GRP electrical enclosure at the Playingfield, Wilby Road (£560).

11.3 Insurance values are also displayed in the Register. The Register complies with the current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. The values are displayed at original purchase cost. Where the original purchase price was unknown at the time of first recording on the asset register, a proxy (community) value is used.

11.4 The Assets have been correctly recorded in Box 9 of Section 2 of the Annual Governance and Accountability Return 2024/25.

11.5 The Council is maintaining a **Register of 'Assets of Community Value'** (listing assets upon which the Council has first option to purchase should the assets enter the sale market).

12. Responsibilities as a Trustee (Regarding the Council's role and responsibilities under the Charity Acts, submission of returns to the Charity Commission).

12.1 The Council has no responsibilities regarding the sole management of Trust funds.

13. 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).

13.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive **Monthly Financial Reports** to Council meetings, including regular payments, Payments for approval (BACS payments for online authorisation), Receipts, Bank Balances with a Bank Reconciliation. The legislative power available to make each payment, together with totals of Earmarked and General Reserves, are displayed in the Reports, which are appended to the Council's Minutes as part of the overall financial control framework.

13.2 The Clerk/RFO also provides the Council with Reports on the actual receipts and payments compared to budget. The Internal Auditor examined the Half-Year Accounts which the Council reviewed and accepted at its meeting on 14 October 2024. It was confirmed that Councillors were provided with comprehensive information to enable informed decisions to be made.

13.3 The detailed Financial Reports presented to Council are published on the Council's webpage <https://www.stradbrokepc.org/documents> under 'Financial Documents'.

13.4 The **Internal Audit report for the previous year (2023/24)** was received, reviewed and noted by the Council at its meeting on 8 April 2024. The Report put forward two recommendations:

R1: The Council should consider making either Quarterly or Half-yearly on-line reclaims to HMRC to secure reimbursement more frequently than just the one annual reclaim.

Update on 6 April 2025: The Council has decided to reclaim VAT during the financial year, where appropriate.

R2: The Council should aim to increase its General Reserves as soon as practicably possible to achieve the level required under the Council's approved Reserve Policy.

Update on 6 April 2025: This has now been addressed, the General Reserves stood at £39,335.40 as at 31 March 2025 (approximately 10 months equivalent of the 2025/26 Precept) and is in accordance with the Council's approved Policy of maintaining a General Reserve equivalent to 9 to 12 months of the Net Expenditure.

13.5 The Internal Auditor for the year 2024/25 was formally appointed by the Council at its meeting on 13 January 2025 (Minute 25.01.11d refers).

14. External Audit (*Recommendations put forward, issues arising/comments made following the annual review*).

14.1 The **Report and Certificate** by the External Auditors, PKF Littlejohn LLP, for the year 2023/24 was dated 16 July 2024. The External Auditors raised no matters of concern.

14.2 The External Auditors' Report and Certificate was received and noted by the Council at its meeting on 12 August 2024.

15. Publication Requirements.

15.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website:

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

15.2 At the meeting on 8 April 2024 the Council noted the dates of the period for the exercise of public rights (3 June to 12 July 2024).

15.3 Following the completion of the External Audit:

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

15.4 The Internal Auditor was able to confirm that the documents were readily accessible on the Council's webpage:

<https://www.stradbrokepc.org/statutory-information>.

16. Additional Comments.

16.1 I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work and commend her for the careful presentation of the Council's documents.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

6 April 2025