

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 – ZA098209 Expiry 16/2/2025

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

Insurance was in place for the year of audit. The Risk Assessment and Internal Controls were reviewed at a meeting held on 10 February 2024 (Ref: 14 & 15). Internal Controls were also reviewed at a meeting on 6th March 2024 (Ref: 10h).

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.

The annual play area inspection has been undertaken during the year as per minutes of the meeting on 7th June 2023 (ref: 9a).

Fidelity Cover: £250,000

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

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: **No**

Website: www.mendlesham-pc.gov.uk

The Council is not subject to the requirements of the Transparency Code for smaller Councils.

Under **The Accounts & Audit Regulations 2015 13(1a&b)** councils must publish on their website:

Statement of Accounts, External Audit report and Annual Governance statement.

2023 Annual Return, Section One Published – Yes

2023 Annual Return, Section Two Published – Yes

2023 Annual Return, Section Three Published – Yes

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** a council is required to display AGAR's for the five years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 on their website. The council has complied with this requirement.

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes

Period of Exercise of Public Rights

Published 2nd June 2023 Start Date 5th June 2023 End Date 14th July 2023

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £51,000 (2023 / 2024) Date: 11th January 2023 (Ref: 9i)

Precept: £53,601 (2024 / 2025) Date: 10th January 2024 (Ref: 10e)

Good 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 income received and banked cross-referenced with the Cash Book and bank statements.

Playing Field hire rates were reviewed at the meetings on 5th April 2023 (Ref: 9a) and 10th February 2024 (Ref: 12 b).

Allotment rents were reviewed at the meeting on 10th January 2024 (Ref: 12).

Petty Cash

Associated books and established system in place

A satisfactory expense 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

PAYE System in place: **Yes – PAYE Tools**

Employer PAYE Reference: 475/TA58037

P60's issued: Yes

The Council continues to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place, and a P60 has been produced as part of the year-end process. The Council has joined the NEST pension scheme.

Asset control

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

A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £452,231. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

The Asset Register was agreed at the meeting on 17th May 2023 (Ref: 6e) and 6th March 2024 (Ref:10e).

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.

Reconciled Bank Balances as at 31st March 2024 were confirmed as:

<i>Lloyds Deposit ****0668</i>	<i>£11,786.86</i>
<i>Lloyds Current ****2360</i>	<i>£25,841.75</i>
<i>Lloyds Dep ****1068</i>	<i>£40,212.32</i>
<i>Lloyds 32 day ****33541</i>	<i>£42,207.09</i>
<i>Nat West 95 Day Liquidity</i>	<i>£79,995.48</i>

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Lynne Lodge Dip HE Local Policy

Reserves

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

The Council have adequate general reserves (£34,636) and have identified earmarked reserves (£165,208) 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 a Trustee of the:

Mendlesham Memorial Playingfields Charity (Charity Commission 304794) – accounts for the year ending 31st March 2023 were updated on 2nd January 2024.

Mendlesham Community Centre Charity (Charity Commission 304795) – accounts for the year ending 31st March 2023 were updated on 2nd January 2024.

Internal Audit Procedures

The 2023 Internal Audit report was considered by the Council at a meeting held on 7th June 2023 (Ref: 8b).

A review of the effectiveness of the Internal Audit was carried out on 17th May 2023 (Ref: 6i) and 10th February 2024 (Ref: 16).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 7th June 2023 (Ref: 8c).

External Audit

The Council formally approved the 2023 AGAR at a meeting of the full Council held on 17th May 2023 (Ref: 6d)

The External Auditor's report was considered at a meeting held on 6th September 2023 (Ref: 9).

There were no matters arising from the External Audit.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 17th May 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 the quality of documentation presented in the Audit File.

Dave Crimmin

Dave Crimmin PSLCC

Heelis & Lodge

25th May 2024