HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Tostock 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: £18,426.31 Expenditure: £16,191 Ear Reserves: £54,516.19 Reserves: £14,439.78

2026 AGAR Completion:
Section One: Yes – to be approved by council
Section Two: Yes – to be approved by council
Annual Internal Audit Report 2025/2026: Yes
Certificate of Exemption: Yes – to be approved by council

Proper book-keeping

Cash Book and reconciliation of financial transactions in Cash Book with bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. VAT payments are tracked and identified within the year end accounts.

The cashbook is referenced, providing a clear audit trail. Supporting documentation 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: 10th June 2025 (Ref: 25.06.10) & 10th March 2026 (Ref: 26.03.12)
Financial Regulations in place: Yes
Reviewed: 10th March 2026 (Ref: 26.03.12)

VAT reclaimed during the year: Yes Registered: No

General Power of Competence: No

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

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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 – ZA128874 Expiry 19/07/2026

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

Insurance was in place for the year of the audit (valid 04/10/2025 to 03/10/2026). The Risk Assessment was reviewed at a full Council meetings held on 13th May 2025 (Ref: 25.05.11) & 13th January 2026 (Ref: 26.01.07).

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.

Fidelity Cover: £100,000

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: www.tostock-pc.gov.uk

Privacy Policy published: Yes
Link: https://www.tostock-pc.gov.uk/parish-council/data-protection/

IT Policy in place: Yes
IT Policy published: Yes
Link: https://www.tostock-pc.gov.uk/parish-council/parish-council-policies/

Data Protection Policy in place: Yes
Data Protection Policy published: Yes
Link: https://www.tostock-pc.gov.uk/parish-council/data-protection/

Accessibility Statement in place: Yes
Accessibility Statement published: Yes
Link: https://www.suffolk.cloud/home/accessibility-statement

Generic Council email addresses for officials in place: Yes

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

a) all items of expenditure above £100
   Published – Yes
b) annual governance statement (By 1 July)
   2025 Annual Return, Section One Published – Yes
c) end of year accounts (By 1 July)
   2025 Annual Return, Section Two Published – Yes
d) internal audit report (By 1 July)
   2025 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 – Yes
g) minutes, agendas and meeting papers of formal meetings
   Published – Yes

The Council have met the requirements of the Transparency Code for smaller councils with income/expenditure not exceeding £25,000.

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

Certificate of Exemption

Certificate of Exemption Published - Yes

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

Period of Exercise of Public Rights

Publication Date: 02/06/2025 Start Date: 03/06/2025 End Date: 14/07/2025

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** the council is 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	N/A
2022 - 2023	Yes	Yes	Yes
2023 - 2024	Yes	Yes	N/A
2024 - 2025	Yes	Yes	N/A

The Council have met the publication requirements.

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Budgetary controls

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

Precept: £12,463 (2025-2026) Date: 14th January 2025 (Ref: 25.01.07)
Precept: £12,318 (2026-2027) Date: 13th January 2026 (Ref: 26.01.07)

Effective budgetary procedures are in place. The precept was agreed in full council, and the precept decision and amount have 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 was cross-referenced with the Cash Book and bank statements.

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 – PAYE Tools
Employer's Reference: 120/NE71782
P60s issued: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place, and a P60 has been produced as part of the year-end process. No eligible employees have joined the nominated pension scheme. The last date of re-declaration of compliance was 19th February 2024.

It is noted that the Council conducted a salary review at a meeting held on 12th August 2025 (Ref: 25.08.07).

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 are recorded at £40,410. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

The asset register was reviewed on 13th May 2025 (Ref: 25.05.15) & 13th January 2026 (Ref: 26.01.07).

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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:* *Nat West Current £ 9,734.71 as at 30/03/2026* *Nat West Reserve £59,221.26* *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 has adequate general reserves (£14,439.78) and has identified earmarked reserves of £54,516.19 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 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 2024-2025 Internal Audit report was considered by the Council at a meeting held on 10th June 2025 (Ref: 25.06.07).* *A review of the effectiveness of the Internal Audit was carried out on 10th June 2025 (Ref: 25.06.07).* *Heelis & Lodge were appointed as Internal Auditor at a meeting held on 13th January 2026 (Ref: 26.01.07).*
External Audit	*The Council formally approved the 2025 AGAR at a meeting of the full Council held on 13th May 2025 (Ref: 25.05.12, 13 & 14)* *The Council declared itself exempt from External audit for the 2024-2025 financial year.*

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Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 13th May 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 the quality of the Audit file presented for the Internal Audit.

Dave Crimmin

Dave Crimmin
Heelis & Lodge
30th April 2026

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