

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Monks Eleigh Parish Council – 2024/2025

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 2024. The following recommendations/comments have been made:

Income: £82,358.73 Expenditure: £41,331.36 Ear Reserves: £45,942.50 General: £20,409.93

AGAR 2024 / 2025 Completion:

Section One: [No](#)

Section Two: [Yes - unsigned](#)

Annual Internal Audit Report 2024 / 2025: [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.](#)

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: [29th July 2024 \(Ref: 35/24\)](#)

Financial Regulations in place: [Yes](#)

Reviewed: [29th July 2024 \(Ref: 32/24d\)](#)

VAT reclaimed during the year: [Yes](#) Registered: [No](#)

General Power of Competence: [No](#)

Policy Review Schedule in place: [No](#)

[There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.](#)

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 – Z2744036 Expiry 27/07/2025

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 was not reviewed at a meeting held during the year of Audit.

Recommendation (1): To undertake and minute a review of the Risk Assessment and Internal Controls during the year of audit.

Recommendation (2): To adopt a Statement of Internal Control.

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 was referenced at the meeting on 29 (Ref: 37/24).

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Fidelity Cover: £50,000
July 2024

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

Recommendation (3): To review Fidelity Cover in line with the recommended guidelines of year end balances plus 50% of the precept.

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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.monkseleighpc.onesuffolk.net

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.
[2024 Annual Return, Section One Published – Yes](#)
[2024 Annual Return, Section Two Published – Yes](#)
[2024 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 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 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

Publication Date: 04/06/2025 Start Date: 10/06/2025 End Date: 19/07/2025

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

Precept: £21,500 (2024 / 2025) Date: 22nd January 2024 (Ref: 97/23d)
 Precept: £22,300 (2025 / 2026) Date: 27th January 2025 (Ref: 95/24c)

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.

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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.

Petty Cash Associated books and established system in place

A satisfactory expenses 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: 120/WA55990
 P60's issued: Yes

The Council continue 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.

No eligible employees have joined the nominated pension scheme. The last date of re-declaration of compliance was 3rd July 2023.

It is noted that the Council reviewed salaries at a meeting held on 25 November 2024 (Ref: 85/24).

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 £146,264. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

The Asset Register was approved by the council on 23rd September 2024 (Ref: 52/24d), 25th November 2024 (Ref: 70/24d) & 27th January 2025 (Ref: 95/24d).

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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 were reconciled with the end-of-year accounts, and bank reconciliations were made for all accounts.

Reconciled Bank Balances were confirmed as:

Barclays Premium £29,459.01

Barclays Community £36,903.42

If an un-presented cheque is more than 6 months old, it should be cancelled and reversed in the cashbook.

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

The Council have adequate general reserves (£20,409.93) and has identified earmarked reserves in its 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 Gallets and Polebridge Recreation Ground (Charity No: 304923)

Internal Audit The last annual submission of the accounts was on the 9th March 2024. year ending 31 January 2025 for the

Procedures The 2024 Internal Audit report was considered by the Council at a meeting held on 3 June 2024 (Ref: 10/24e). A review of the effectiveness of the Internal Audit was carried out on 3 June 2024 (Ref: 10/24e).
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Heelis & Lodge were appointed as Internal Auditor at a meeting held on 29th July 2024 (Ref: 32/24f)

External Audit The Council formally approved the 2024 AGAR at a meeting of the full Council held on 3 June 2024 (Ref: 10/24g & h). rd

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The External Auditor's report was considered at a meeting held on 23 September 2024 (Ref: 52/24e). There were no matters arising from the External Audit.

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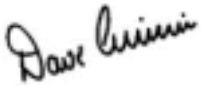
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Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 3rd June 2024, outside the dates specified for the Annual Council meeting. The first item of business was not the Election of Chairman, as required by 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 her assistance during the course of the audit work and for the quality of documentation presented in the Audit File.



Dave Crimmin PSLCC

Heelis & Lodge

16th April 2025

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Audit www.heelisandlodge.co.uk

INVOICE

To:

Monks Eleigh Parish Council 2 Northfield Road
 Onehouse
 Stowmarket
 IP14 3EY

Invoice No: HLD2411

Date: 16th April 2025

Details	Quantity	Amount (£)	Total (£)
To carry out Year-end Internal Audit for Monks Eleigh Parish Council for the year ended 31 March 2025.	1	260.00	260.00
Total			260.00

Please make cheques payable to: Heelis & Lodge

Bank Details: Account 02539349 Sort Code 09-01-50

Terms – 14 days

Thank you.

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