



Mr K Wright
Henfield Parish Council
The Henfield Hall
Henfield
West Sussex
BN5 9DP

18th October 2024

Dear Kevin and Rebecca

Re Henfield Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 18th October 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report.

Recommendations for action are shown in bold text and are summarised in the table at the end of the report.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Henfield Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and

report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Tracey Euesden of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 16 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO) and the Operations Manager. The information required to undertake the review had been prepared in advance of the visit and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.henfield.gov.uk

The council continues to use SAGE for recording the day-to-day financial transactions of the council. The system is used regularly to record transactions and produce management information reports for review at council meetings including budget reviews, expenditure reports and bank reconciliations.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change in this system.

I tested the opening balances as at 1/4/24 by reviewing closing figures on Box 8 of the AGAR section 2 accounting statements and confirmed it could be agreed back to the opening balances on the 2024 2025 budget.

I reviewed the nominal ledger entries for the period 1 April to 31 March to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS**Internal audit requirement**

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 3rd September 2024 (minute no10).

I note the council received and considered the previous internal auditor report at the council meeting held on 7th May 2024 (minute ref 13).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. A review of the council website shows that the council has made every effort to comply with the code.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR requirements. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

The importance of using .gov.uk domains for websites and emails

- 5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.
- 5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.
- 5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.
- 5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:
- 5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.
- 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.
- 5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has committees for Finance, Risk and Change, Village Amenities, Recreation and Open Spaces, Plans Advisory Committee, Children and Young People Committee, Museum Committee and Joint Commons Committee. Terms of reference for each committee are published on the council website

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council also posts any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf

Check the draft minutes of the last meeting(s) are on the council's website

There is a statement on the website that states that all minutes are in draft form until approved at the following meeting.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in May 2024 (minute ref 17)

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations were last reviewed and adopted by council in May 2024 (minute ref 18). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 7.5. Expenditure items that are within the budget already approved by Council and are up to and including £10,000, may be paid away in line with normal banking arrangements and will not need to be referred to Parish Council for approval. At the next Council meeting the monthly payments should be summarised and reported by way of a schedule, as an appendix to the Agenda. Councillors will be invited to question any items which will be discussed under the Finance and General Purposes section of the Agenda, to ensure full transparency. The RFO should confirm that all expenditure items listed are within Committee budgets or highlight any exceptions and the total expenditure should be noted in the minutes.

FR 7.6 At Council one item will also be selected at random to receive a full audit check. This selection should be made by a Councillor who is not a member of the Finance & General Purposes Committee to ensure independence.

FR 7.7. For expenditure items above £10,000, or those which will cause a Committee to exceed its annual budget payment should be deferred until approval is given by Full Council. These items should be considered under the Finance and General Purposes section of the Agenda. Councillors will be asked to approve such items before payment is made. Under normal circumstances these items will have been scrutinised and endorsed at the previous Finance and General Purposes Committee, unless timing and urgency precludes this from happening.

FR 7.9 In cases of extreme risk to the delivery of Council services, the RFO and only following consultation with the Chairman of Council or Chairman of the Finance & General Purposes Committee or the budget owning Committee Chairman may authorise expenditure on behalf of the Council which in the RFO's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £3,000. The RFO shall report such action to Council as soon as practicable thereafter.

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate and from a review of the minutes from the meeting on 1st October, I was able to confirm that the random review described in FR 7.6 takes place.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector

A separate budget line for S137 expenditure is included in the annual budget which clearly shows that the annual per elector limit is not exceeded. S137 expenditure is reported on within the financial summaries provided to councillors.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £3,683.81 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 8th October 2024. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council's adopted Financial Regulations include a section covering how the council meets its risk management responsibilities and state:

FR 1.2 The council is responsible in law for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions including arrangements for the management of risk.

FR 1.3 The council's accounting control systems must include measures:

- a) For the timely production of accounts.*
- b) That provide for the safe and efficient safeguarding of public money*
- c) To prevent an detect inaccuracy and fraud; and*
- d) Identifying the duties of officers.*

The council has a risk assessment process in place which was most recently reviewed and approved by council in February 2024 and is reviewed annually. I reviewed the risk assessment record, which details the types of risk identified, the consequence of the risk occurring, assigns a perceived level of risk in terms of likelihood and impact, records action taken and how the risk is managed. This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Aviva Insurance via Clear which covers the year under review. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fraud & Dishonesty (Fidelity Guarantee) level of £600,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

D. BUDGET, PRECEPT AND RESERVES**Internal audit requirement**

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £348,685 for 2024/25. With a tax base of 2,725.9, this equates to a band D equivalent of £127.92 (compared to the average in England of £85.89).

The Clerk confirmed that the 2025/26 budget setting process is underway, with a draft being presented at the meeting of the Finance Committee scheduled for December with a recommendation to Full Council in mid-January 2025 in order for the precept to be agreed.

There is evidence within the minutes of Finance Risk and Change Committee and Full Council meetings that reviews of financial performance take place during the year, including receiving budget reviews, expenditure reports and bank reconciliations. A monthly expenditure report is attached to each parish council meeting agenda and is posted on the Finance Accounts and Governance page of the council's website.

At the end of September, the Budget Report showed income at 97.9% of budget and expenditure at 55.9%, suggesting that the budget has been accurately set and carefully monitored throughout the year.

The council holds circa £213,098 in earmarked reserve at the end of September 2024, spread across a range of clearly identifiable projects. I checked the purpose of these projects with the Clerk and am satisfied that they are all legitimate future planned projects for the council. As of the end of September 2024, the council's general reserves were circa £153,516.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

The general reserve balance is within the recommended range outlined in 5.35 of the JPAG Practitioner's Guide and is at a suitable level for this size of council.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from a range of sources including cemetery, Football and Cricket Club, Environmental Cleansing grant and electric vehicle charging point.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

Burial fees are reviewed as part of the budget setting process, and were last reviewed in 2023.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council maintains a small petty cash float, managed by the Clerk, used for incidental expenditure. From discussion with the Clerk, this is hardly used, and the council is encouraged to consider disposing of the petty cash.

The council has a debit card which is used in accordance with the Financial Regulations.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

There are twelve staff members in total, all of whom have a signed contract of employment, with office staff's based on the NALC template and paid in accordance with the NJC salary scale. I was able to verify this through a review of the payslips.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips presented for the interim audit and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments.

The Clerk is aware that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There is a councillor allowance scheme in place, and I was able to confirm that the allowances are paid quarterly to eligible councillors through payroll.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The register has been updated with new acquisitions this year, and I confirmed by sample testing of the invoices that items added have been accurately recorded at the original net purchase price.

The council has no loans.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial Regulation 3.6 states *'On a regular basis, at least once in each quarter, and at each financial year end, the Finance Risk and Change Governance Committee shall verify bank reconciliations (for all accounts) produced by the RFO, and shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification.'*

Bank reconciliations are completed monthly and presented to the Finance Committee for review. I reviewed the August 2024 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors. The reconciliation and accompanying bank statements have been signed in accordance with the requirements of FR 3.6

The council has accounts with a variety of providers, and ordinarily maintains balances within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) although at the time of the interim audit one of the accounts was over the threshold due to recent receipt of the second half of the precept.

J. YEAR END ACCOUNTS**Internal audit requirement**

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

Testing to be conducted at final interim audit.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”)

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

Testing to be conducted at final interim audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	7 th May 2024
Date inspection notice issued	31 st May 2024
Inspection period begins	3 rd June 2024
Inspection period ends	12 th July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4*
- *Section 2 - Accounting Statements 2023/24, approved and signed, page 5*

Not later than 30 September 2024 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing to be conducted at final interim audit.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is the trustee of The George William Rothery Fund (charity number 1005503) and the Kings Field (charity number 270451). A review of the Charity Commission website confirms that reporting is up to date for both charities and that the council is correctly listed as the sole trustee of each organisation.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		

H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please do not hesitate to contact me.

Yours sincerely

TJ Euesden

Tracey Euesden

Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments