

South Killingholme Parish Council

Annual Governance and Accountability Internal Audit Report 2024/25

Findings & Recommendations:

- There is no Notice of Exercise of Public Rights for 2023/24 on the website.

The Assertion 4, on the Annual Governance Statement approved by Council on 7/4/25, should therefore be **NO** not Yes

The External Audit Certificate 23/24 also states “We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2024/25 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. **As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2024/25** and ensure that it makes proper provision for the exercise of public rights during 2025/26.”

- As per the LGA1972, and following Standing Orders, the appointment of the Chairman should be the first agenda item at the Annual Council Meeting
- I cannot see anything in the minutes relating to discussions on the budget for the following year, or resolution of the precept. This must be recorded.
- Some missing minutes and an agenda need uploading to the Council’s website
- Consider national recommendations to have a “.gov.uk” email address as there will be an audit requirement next year
- Amend Data Protection Policy on the website as the NALC Legal Topic Note 38 is uploaded, not a policy
- For transparency have the budget on the website
- For transparency and to show compliance with Financial Regulations for contracts put more information in the minutes
- The Council needs to review its Standing Orders and Financial Regulations as there are new Model documents

- Section 137 and VAT should be recorded appropriately

Andy Hopkins PSLCC PIALC

Internal Auditor

18/05/2025

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	Council meetings have been called correctly Agendas and Minutes are uploaded to the website. There are a few to correct – No agenda on web for 6/1/25 meeting and no minutes uploaded for EO 19/12/23 or 3/3/25 meetings As per the LGA1972, and following Standing Orders, the appointment of the Chairman should be the first agenda item at the Annual Council Meeting. Council Minutes are signed off at the next meeting. Minute 2406/2 states that Cllr Haigh signed the Declaration of Acceptance, however, it is not clear how Cllr Haigh became a councillor, was it co-option....?
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Correct.
VAT	Where applicable correctly recorded and reclaimed for previous year.	For VAT the Council has reverted to Annual Reporting and is being assisted by Phoenix for returns. VAT has not been recorded separately on the finance spreadsheet sent There was no VAT recovered this year.

Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	Card reader has been purchased that will improve reporting.
Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	A Debt Control Policy was adopted
Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and supported by paperwork trail.	Payments required are reported to each meeting for approval.
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	The Personnel Committee met to discuss the Clerks performance and salary.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	Payments are being made with the use of a payroll system. All staff are now set up on payroll to comply with HMRC requirement
Governance	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually.	The Council needs to review its Standing Orders and Financial Regulations as there are new Model documents The Data Protection Policy on the website needs updating as the NALC LTN38 has been uploaded, not a policy New policies for Safeguarding Adults/Children, Equality and Health & Safety were agreed 2502/9

		A Publication Scheme has been produced. A link to the Register of Councillor Interests is on the website. A review of Insurance requirements took place 24/10/7.
Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	There is no petty cash now as the bar at the Village Hall has closed
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	I cannot see any minutes relating to budget setting or the amount of precept.
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	Reconciliations are completed and then reported to the next meeting. The Council has authorised the use of Scribe as an accounts package.
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	Payments are approved at Council A debit card is now in place for purchases
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	The Notice of Exercise of Public Rights 2023/24 was not publicised in accordance with the requirements of the Accounts and Audit Regulations 2015. The AGAR was signed off EA2406/5 The Internal Audit recommendations were considered by the Council 24/07/11.
Transparency		Have the budget on the website.

		For the grass cutting contract at item 2407/9 a bit more information on how the decision was made should be included (such as how many quotes and how much was approved) for transparency and to show compliance with Financial Regulations for contracts.
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	I cannot see any minutes relating to budget setting or the amount of precept.
Section 137	That it is separately recorded, and cap adhered to.	No S137 payments were recorded this year.
Other notes	.gov.uk email address	Councils are advised to get an approved “.gov.uk” email account. From 2025/2026 this will be an audit requirement. There will be a new Assertion 10 than cannot be answered yes without one. The importance of using .gov.uk domains for websites and emails 1 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. 2 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. 3 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. 1 Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages: 2 Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand. 3 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. 4 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. 5 Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains. 6 Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed. 7 You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.
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