

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Barham 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: £174,564.26 Expenditure: £228,066.00 Reserves: £58,899.64

2026 AGAR Completion:

Section One: [Not yet completed](#)

Section Two: [Yes \(draft figures\) – to be approved by council](#)

Annual Internal Audit Report 2025/2026: [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. 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: [19/1/2026 \(Ref: 8.d\)](#)

Financial Regulations in place: [Yes](#)

Reviewed: [19/1/2026 \(Ref: 8.d\)](#)

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.

The Council reviewed the following documents during the year of audit:

16/3/2026

- *Internal Control Statement – Ref: 8.03.a*
- *IT Policy – Ref: 8.03.b*
- *Equal Opportunities Policy – Ref: 8.03.c*
- *Privacy Notice for Staff = Ref: 8.03.d*

19/1/2026

- *Asset Register – Ref: 8.01.b*
- *Risk Assessments – Ref: 8.01.c*
- *GDPR Policy – Ref: 8.01.c*

28/7/2025

- *Code of Conduct – Ref: 7.07*
- *Kirby Rise Play Area Health & Safety Policy – Ref: 8.07*

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 Ref: ZA325006

Data Protection

The General Data Protection 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.

Insurance was in place for the year of audit (valid 1/10/2025 – 30/9/2026). The Risk Assessment was reviewed at a full Council meeting held on 19/1/2026 (Ref: 8.c).

Statement of Internal Controls in place: Yes (reviewed 16/3/2026 (8.03.a))

The Council have satisfactory 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 (Ref: 19/1/2026 – 9.01).

Fidelity Cover: £150,000

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: <https://www.barhamparish.gov.uk/>

Privacy Policy published: **Yes**

Link: <https://www.barhamparish.gov.uk/assets/Policies-and-Procedures/Policies/Data-Protection-Privacy-Policy.docx-LAPTOP-R2U25I5C.pdf>

IT Policy in place: **Yes**

IT Policy published: **Yes**

Link: <https://www.barhamparish.gov.uk/assets/Policies-and-Procedures/Policies/IT-policy-March-2026.pdf>

Data Protection Policy in place: **Yes**

Data Protection Policy published: **No**

The Council's Data Protection Policy was not found on the website. There were 4 versions of the Privacy Statement/Policy published and therefore there may have been an error in uploading the relevant document.

Recommendation: *To publish the Data Protection Policy (GDPR Policy reviewed 19/1/2026).*

Accessibility Statement in place: **Yes**

Accessibility Statement published: **Yes**

Link: <https://www.barhamparish.gov.uk/assets/Policies-and-Procedures/Policies/Barham-website-Accessibility-statement-SALC-2026.pdf>

Generic Council email addresses for officials in place: **Yes**

Under **The Accounts & Audit Regulations** councils must publish on their website:

Audited AGAR:

2025 Annual Return, Section One Published – Yes

2025 Annual Return, Section Two Published – Yes

2025 Annual Return, Section Three Published – Yes

Notice of period for the exercise of public rights (2025)

Published – Yes

<https://www.barhamparish.gov.uk/assets/Finance/2024-2025/Audit/NOTICE-of-Public-Rights-Publication2.pdf>

Notice of Conclusion of Audit (2025)

Published – Yes

<https://www.barhamparish.gov.uk/assets/Finance/2024-2025/Audit/Notice-of-conclusion-of-audit-September-2025.jpg>

Period of Exercise of Public Rights

Publication Date: [20/5/2025](#) Start Date: [3/6/2025](#) End Date: [14/7/2025](#)

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

The Council have met the publication requirements.

Budgetary controls supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £56,120 (2025-2026)

Date: 19/11/2024 (Ref: 8.10.g)

Precept: £60,270 (2026-2027)

Date: 18/11/2025 (Ref: 7.11.g)

Satisfactory 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 a sample of income received and banked 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](#)

Employer's Reference: [120/ZA84506](#)

P60s issued: [Yes](#)

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Heather Heelis Dip HE Local Policy FILCM

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The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. Supporting paperwork is in place and a P60 has been produced as part of the year end process.

Eligible employees have joined the nominated pension scheme. The last date of re-declaration of compliance was 15/1/2023.

It is noted that the Council undertook a review of salaries at a meeting held on 22/9/25 (Ref: 6.09.f).

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/insurance value. The total value of assets are recorded in the asset register at £54,157. The figure in the asset register does not correspond with the draft figure in Section 2, Box 9 of the AGAR (£54,105). There is a small discrepancy of £52. It is noted that the figure of £54,157 is the figure used in the 2025 AGAR for the 2024/2025 financial year.

Recommendation: *To identify where the discrepancy lies and amend so the figure in the asset register corresponds with the figure in Box 9, Section 2 of the AGAR.*

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:

<i>Barclays Community</i>	<i>xxxx7542</i>	<i>£12,835.66</i>
<i>Barclays Premium</i>	<i>xxxx5395</i>	<i>£46,064.37</i>

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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 have adequate general reserves and earmarked reserves 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.

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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 19/5/2025 (Ref: 8.5.d).

A review of the effectiveness of the Internal Audit was carried out on 19/5/2025 (Ref: 8.d).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 19/1/2026 (Ref: 8.01.a).

External Audit

The Council formally approved the 2025 AGAR at a meeting of the full Council held on 19/5/2025.

The External Auditor's report was considered at a meeting held on 22/9/2025 (Ref: 7.09).

There were no matters arising from the External Audit (hard copy supplied for the audit).

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 19/5/2025. 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 their assistance during the course of the audit work.



Heather Heelis
Heelis & Lodge
20 April 2026

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www.heelisandlodge.co.uk

INVOICE

To:

Barham Parish Council

Invoice No: HL9668
Date: 20 April 2026

Details	Quantity	Amount (£)	Total (£)
To carry year end audit for 2023-2024 Banding £200,001 - £300,000 (Previous banding £50,001 - £100,000)	1	440.00	440.00
Total			440.00

Terms – 14 days

Please make cheques payable to: H J Heelis

Bank Details: Account 92002930 Sort Code 40-47-80

NB Change to bank account details

Thank you.

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