INTERNAL AUDIT OF ROCKHAMPTON PARISH COUNCIL YEAR ENDING 31ST MARCH 2026

By Liz Shayler, Locum Clerk and Responsible Financial Officer Weston-in-Gordano Parish Council

FINANCE			**Comments**
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	*Check that there are a set of Financial Regulations (in addition to those in the Standing Orders).* *Check the date of their adoption and that there was a record made in the minutes* *Check that the most recent review date was within the current financial year*		12th May 2025. Minute ref: 2025/05/12.4 12th May 2025 Minute ref: 2025/05/12.4 but neither on website. Yes
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	*Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made*		14 invoices – 5 tested.
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	*Check the minutes* *Compare the bank statement against (bi)monthly financial statement to council*		Vouchers 1,3,10,11 & 14 tested. Bank statements checked
All items of expenditure over £100 are listed on the council's website	*a. date the expenditure was incurred,* *b. summary of the purpose of the expenditure* *c. amount* *d. Value Added Tax that cannot be recovered.*	Website Transp. Code	Vouchers 1,3,10,11 & 14 tested.
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	*Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule*		Invoices signed Cheque stubs checked
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	*You will need to check the number of the electors in the parish and times this figure by the annual financial limit - **2023-24 is £9.93 per elector***		No evidence that s137 was used. statutory powers for expenditure are not routinely recorded in minutes or accounting records. Council may wish to consider recording powers as part of payments section of minutes as good practice

Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	*Check the minutes to ensure this was recorded and reported / minuted at a council meeting*		There is evidence of routine financial reporting and approval but no clear evidence of a documented quarterly councillor internal control check in the minutes.
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	*The statement of accounts should be accompanied by:* *a) a copy of the bank reconciliation for the relevant financial year,* *b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year* *c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.*	**Website** Transp. Code	Evidence that AGAR was completed and signed / minuted correctly but initially not visible on website. Suggest collating proof of publication on noticeboard (photograph) and website (screen shot) on first day (or before) on date of announcement.
Check the Annual Governance Statement	*According to the format included in the Annual Return*	**Website** Transp. Code	Yes
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	• *Public liability* • *Employers liability* • *Council assets* • *Fidelity Guarantee Insurance (To cover employee dishonesty)*		Last years PL on website This years sent
Check the details of public land and building assets	*a) description (what it is, including size/acreage),* *b) location (address or description of location),* *c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity,* *d) date of acquisition (if known),* *e) cost of acquisition (or proxy value), and* *f) present use.*	**Website** Transp. Code	Asset register present but latest version not on website. Reviewed asset register noted august 2025 but should be approved.

PROCESSES			
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	*Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes*		12th May 2025 Minute ref: 2025/05/12.4 but not on website.
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		**Website** Transp. Code	Yes
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	*The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting*	**Website** Transp. Code	Agenda on website show at least three clear days.
Confirm that the Parish Council is compliant with the Data Protection Act and UK GDPR	*Check that there is a policy document and resolution to comply recorded in minutes*		ICO certificate. Compliant policies exist on website.
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	*Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline*		Compliant
Review the Risk Assessment and Management Scheme	*Check the last review date is within the past year and recorded in the minutes*		Compliant
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	*Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.*		Requested
Confirm the publication scheme		**Website**	Confirmed dated June 2024

COUNCILLORS			
Check the publication of councillor's contact details	*Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone Separate council email addresses are preferable to personal email addresses*	**Website** Transp. Code	On website
Check that positions that councillors hold on the council are published	*i.e. Chairman, Vice Chairman etc.,*	**Website** Transp. Code	Confirmed
Check the register of member's interests / Declaration of Interest forms	*Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments*	**Website & UA website** Transp.Code	Declarations of interest available via South Gloucestershire website. Link takes you there.
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		**Website** Transp. Code	Confirmed
EMPLOYEES			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	*The RFO may also be the Clerk.* *The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.*		Confirmed
Check that all employees have contracts of employment.			N/A
Check the contracts of employment and PAYE records	Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		Confirmed
Check that the council has a pension provider. *Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme*	Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations		N/A
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	*Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds they should be agreed at a council meeting and minuted.*	Check the minutes	NJC increase approved in August minutes.

Conclusion of Internal Audit on Rockhampton Parish Council.
Acting independently, I have carried out an internal audit of Rockhampton Parish Council's financial records, policies, procedures, minutes and website information to inform the Annual Internal Audit Report for the year ending 31st March 2026.

The audit included sample testing of payments from invoice through to bank statements and Council approval, checking financial reports and minutes, reviewing key policies, and considering the Council's compliance with transparency and governance requirements.

In my opinion, the Council's accounts for 2025/26 have been properly maintained and present a fair and accurate picture of the Council's financial activity. Payments tested were supported by invoices and could be traced through the Council's financial reporting and bank statements. The Council has appropriate arrangements in place for routine financial reporting and approval. The Council has relevant policies and procedures in place and appears to be aware of its responsibilities in relation to GDPR, Freedom of Information, financial management, risk management and transparency. The Clerk commenced employment in April 2025 and appropriate employment and payroll records were confirmed.

The audit identified a small number of areas where governance could be strengthened, mainly around ensuring that existing good practice is fully evidenced, minuted and published where required.

RECOMMENDATIONS

1. Website documents
Ensure the latest approved versions of key documents are uploaded to the website, including Financial Regulations, Standing Orders and the Asset Register.

2. Statutory powers
Record the relevant statutory power for expenditure in the payments section of the minutes or payment schedule.

3. Quarterly internal checks
Introduce a documented quarterly internal control check by a councillor and report this to Council.

4. AGAR publication evidence
Retain evidence of AGAR publication, including a website screenshot and noticeboard photograph.

5. Asset Register
Ensure the Asset Register is formally approved annually and published on the website.

6. VAT reclaim procedure
VAT was not reclaimed last year for the previous financial year, meaning claims appear to have been submitted approximately every two years. This does not reflect the current Financial Regulations, which refer to VAT being reclaimed quarterly or annually. It is recommended that the Council amends its Financial Regulations to require VAT to be reclaimed at least annually, with the option to reclaim more frequently where appropriate, for example during a large project or where significant VAT is due.

7. Backups and emergency access
Confirm and document arrangements for electronic backups and emergency access to key records.

Overall, the Council has sound financial and governance arrangements in place. The recommendations above are intended to improve evidence, transparency and consistency rather than address any significant concern.

Signed:
Date: 08/06/2026