

STANSFIELD PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement 29th June 2025</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.</p> <p>Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>Anne Lines – Parish Clerk & RFO 9 Queens Drive, Woodbridge, Suffolk IP12 4FE Email : stansfieldpc@outlook.com</p> <p>Phone : 07496 851198</p> <p>commencing on Monday 30th June 2025</p> <p>and ending on Monday 11th August</p> <p>3. Local government electors and their representatives also have:</p> <p>The opportunity to question the appointed auditor about the accounting records; and</p> <p>The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</p> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by Anne Lines RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/ telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and

details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

Stansfield Parish Council

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2024/25: £8,955 (R AMOUNT £00,000)

Total annual gross expenditure for the authority 2024/25: £6,844 (R AMOUNT £00,000)

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.



By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
	14/05/2025	14/05/2025
Signed by Chair	Date	as recorded in minute reference:
	14/05/2025	25.05.14.8(c)

Generic email address of Authority	Telephone number
stansfieldpc@outlook.com	07495 851198

*Published web address
<https://stansfield.onesuffolk.net/>

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Stansfield Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

14/5/2025

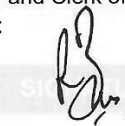
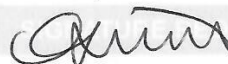
and recorded as minute reference:

25.05.14.8a)

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

SIGNATURE REQUIRED



Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

<https://stansfield.onesuffolk.net/> PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

Stansfield Parish Council

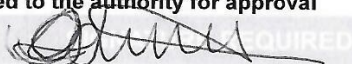
	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	8,367	5,618	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	8,182	8,851	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	86	104	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1,730	3,891	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	9,287	2,953	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	5,618	7,728	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	5,618	7,728	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	6,611	6,611	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

14/5/25

I confirm that these Accounting Statements were approved by this authority on this date:

14/5/25

as recorded in minute reference:

25.05.14.8b)

Signed by Chair of the meeting where the Accounting Statements were approved



Annual Internal Audit Report 2024/25

STANSFIELD PARISH COUNCIL

ENTER PUBLICLY stansfield.onesuffolk.net WEBSITE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

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 financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed 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.	✓		
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. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")		✓	
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.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

12/06/2025 13/06/2025 DD/MM/YYYY

EMrs J Lawes (on behalf of SALC) OR

Signature of person who carried out the internal audit

J. Lawes SIGNATURE REQUIRED

Date

13/06/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Stansfield Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

19 April 2025 (2024-2025)

A. Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
14	Locality grant WSC						(N/A)	
15	Locality grant SCC						(N/A)	
18	Other receipts		60.00	60.00			60.00 (N/A)	
20	Precept	8,851.00	8,851.00				(0%)	
26	Bank interest	25.00	43.57	18.57			18.57 (74%)	
47	Grants sought	500.00		-500.00			-500.00 (-100%)	
SUB TOTAL		9,376.00	8,954.57	-421.43			-421.43 (-4%)	

B. Administration - Staff

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Salaries				3,100.00	3,240.60	-140.60	-140.60 (-4%)
2	PAYE & NI				800.00	650.32	149.68	149.68 (18%)
3	Pension costs							(N/A)
43	Home Working Allowance				180.00	180.00		(0%)
48	Staffing Reserve				500.00		500.00	500.00 (100%)
SUB TOTAL					4,580.00	4,070.92	509.08	509.08 (11%)

C. Administration - Office

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4	Clerk's expenses				120.00	78.47	41.53	41.53 (34%)
8	Insurance				274.00	264.00	10.00	10.00 (3%)
9	Village hall hire				180.00		180.00	180.00 (100%)
11	Website				52.00	140.00	-88.00	-88.00 (-169%)
19	Phone costs							(N/A)
23	Training - clerk and councillors				700.00	50.00	650.00	650.00 (92%)
34	Other							(N/A)
36	EE Mobile subscription				240.00	257.15	-17.15	-17.15 (-7%)
38	Mileage							(N/A)
39	Email monthly fees							(N/A)
40	IT Support				90.00		90.00	90.00 (100%)
SUB TOTAL					1,656.00	789.62	866.38	866.38 (52%)

D. Admin - Audit and Accounti

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
7	Internal audit fees				177.00	177.00		(0%)
42	Accounting Fees				138.00	138.00		(0%)
SUB TOTAL					315.00	315.00		(0%)

Stansfield Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

19 April 2025 (2024-2025)

E. Administration - Other

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Subscriptions				355.00	266.25	88.75	88.75 (25%)
25	Election costs				375.00		375.00	375.00 (100%)
37	Locum Fees							(N/A)
41	Annual Fees							(N/A)
44	Bank fees				70.00	71.40	-1.40	-1.40 (-2%)
46	General costs				30.00	20.00	10.00	10.00 (33%)
SUB TOTAL					830.00	357.65	472.35	472.35 (56%)

F. Grants

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
16	Other grants				1,000.00	768.00	232.00	232.00 (23%)
28	Donations to charitable causes							(N/A)
29	Stansfield village Hall							(N/A)
30	Stansfield village Hall Broadband							(N/A)
SUB TOTAL					1,000.00	768.00	232.00	232.00 (23%)

G. Community Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
13	Verge cutting							(N/A)
17	Other payments							(N/A)
24	Hedge cutting							(N/A)
27	Chapel ground maintenance - st				200.00		200.00	200.00 (100%)
31	Village projects (grant-funded)				500.00	59.99	440.01	440.01 (88%)
32	Emptying of dog bins				150.00	95.68	54.32	54.32 (36%)
35	Wildlife project							(N/A)
45	Equipment				145.00	191.50	-46.50	-46.50 (-32%)
49	Third Party Funds							(N/A)
SUB TOTAL					995.00	347.17	647.83	647.83 (65%)

Summary

NET TOTAL	9,376.00	8,954.57	-421.43	9,376.00	6,648.36	2,727.64	2,306.21 (12%)
V.A.T.					195.88		
GROSS TOTAL		8,954.57			6,844.24		

Internal Audit Report for Stansfield Parish Council for the period ending 31 March 2025

Clerk	Anne Lines
RFO (if different)	As above
Chairperson	Rex Barnes
Precept	£8,851.00
Income	£8,954.57
Expenditure	£6,844.24
General reserves	£4,728.00
Earmarked reserves	£3,000.00
Audit type	Annual
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption

1

- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2024/25 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

2

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		Internal auditor commentary
Is the ledger maintained and up to date?	YES	The council uses Scribe to record the financial transactions of the council. This is well maintained and up to date, allowing for budget lines to be created under cost centres and cost codes.
Is the ledger on the correct basis in relation to the gross income/expenditure?	YES	In accordance with Proper Practices, council operates its accounts as payments and receipts.
Is the cash book up to date and regularly verified?	YES	Council follows proper practices in ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position providing clear and concise information.
Is the arithmetic correct?	YES	The Scribe package ensures correct calculations. Spot checks were made on the inputting of data.
Additional comments:		
Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	YES	Council reviewed and adopted its Standing Orders at meetings held 8 th May 2024 and 11 th September 2024 which are published on the council website.

		COMMENT: NALC released an updated version of the model standing orders in April 2025. NALC have updated Model Standing Order (England) section 18 to comply with new procurement legislation and ensure consistency with the NALC Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. They have also changed the language in the document to gender-neutral terms to align with the Civility and Respect Policy. (It is noted the numbering for the Stansfield Parish Council differs to that of the NALC updated version, so council should ensure the correct sections are amended accordingly).
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the council website were reviewed and approved at meetings of the council held 8 th May 2024 and 11 th September 2024. COMMENT: NALC released an updated version of the model Financial Regulations in March 2025.
Has the Council properly tailored the Financial Regulations?	YES	The Financial Regulations have been properly tailored to the council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority as confirmed at a meeting held 8 th May 2024 and within its Financial Regulations 1.8.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be recorded in accordance with Proper Practices.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with the Council's own Financial Regulations and Risk Assessment and is used for the settlement of the Council's expenditure. Payments are approved by council with the RFO then setting up the payment online and 2 councillors authorising.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	No claims were made during the period under review with a year end value for 2024/2025 to be claimed at £195.88
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The council has not adopted the General Power of Competency.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council records its s137 payments as donations within its cashbook keeping them separately recorded from day-to-day payments.

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		Scribe has the tools to correctly record s137 payments when entering them onto the system. COMMENT: Council should look to record its s137 payments under this specific heading.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	YES	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the council will undertake to mitigate such risks. The risk assessment was considered and adopted by full council at its meeting of 12 th March 2025.
Is there evidence that risks are being identified and managed?	YES	Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence council has taken action to identify and assess those risks.
Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?	YES	Council has insurance in place under a specialist policy for local councils with Zurich Municipal which shows core cover for the following: Public liability: £12m; Employers Liability £10m and Fidelity Guarantee of £250k.

		Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	At the meeting of 12 th March 2025, council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements 12 th March 2025.
Additional comments:		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2024/2025 was approved at the Council meeting of 31 st January 2024.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £8,851.00 for 2024/2025, as confirmed at the above meeting, with the paperwork demonstrating that this was a 0% change to a Band D household charge over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The RFO confirmed regular monitoring of the budget during the year under review with variance reports published in council minutes.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £3,000 with the balance being General Reserves of £4,728.00.
Additional comments:		

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices.
<i>Is income reported to full council?</i>	YES	In accordance with the Council’s Standing Orders, any income received other than that of bank interest is reported to council.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £8,851 from West Suffolk Council for the period under review. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	Council does not hold CIL funds.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority’s website?</i>	N/A	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 1 employee on its payroll at the period end 31 st March 2025. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed a Contract of Employment is in place. Salary has been approved by council. No employee is paid the national minimum wage.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	N/A	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	YES	Council is aware of its pension responsibilities with no pension payments being made.
<i>Have pension re-declaration duties been carried out</i>	YES	A re-declaration was made to the Pension Regulator as evidenced, on the 4 th February 2025.

⁸ The Pension Regulator – [website click here](#)

<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register as approved at meetings held 8 th May 2024, 11 th September 2024 and 8 th January 2025 reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end 31 st March 2025 is £6,611 which reflects no change in the asset register from that in the previous year.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	

⁹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	YES	The asset register was reviewed multiple times in the year under review with the values submitted on the Draft Annual Governance and Accountability Return for Internal Audit showing an asset value of £6,611.
<i>Cross checking of insurance cover</i>	N/A	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
Additional comments:		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliations are reported and approved at each meeting of the council and reconcile with all accounts and the cashbook.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31 st March 2025 the balance across the council's account stood at £7,728.48.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Bank balances are reported at each meeting within the bank reconciliations. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR¹³ documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it is required to complete Form 2 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i>	NO	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it was able to certify itself as an exempt authority. RECOMMENDATION: The Annual Governance and Accountability Return states 'An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024.' Council approved its accounting statements and internal audit report, but not its exemption.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	YES	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the Council correctly provided for the exercise of elector's rights.

¹³ Annual Governance & Accountability Return (AGAR)

		The RFO had set the dates for the inspection of the Council's accounts and associated documents as 1 st July 2024 to 9 th August 2024 with the date of the notice being 29 th June 2024.
Have the publication requirements been met in accordance with the Regulations? ¹¹	YES	In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 council published the following on a public website: <ul style="list-style-type: none"> * Certificate of Exemption, page 3 * Annual Internal Audit Report 2023/24, page 4 * Section 1 – Annual Governance Statement 2023/24, page 5 * Section 2 – Accounting Statements 2023/24, page 6 * Analysis of variances * Bank reconciliation * Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
Additional comments:		

¹¹ Accounts and Audit Regulations 2015

Section 12 – Internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
Has the Council considered the previous internal audit report?	YES	The Internal Audit Report for the period ending 31 st March 2024 was formally considered by council at a meeting held 11 th September 2024.
Has appropriate action been taken regarding the recommendations raised?	YES	Council reported appropriate action had been taken at a meeting held 12 th March 2025.
Has the Council confirmed the appointment of an internal auditor?	YES	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2025 at the meeting of 12 th March 2025.
Has the letter of engagement been approved by full council?	NO	Council did not approve the letter of engagement.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
Has the Council considered the previous external audit report? ¹²	N/A	Council was exempt from a limited assurance review
Has appropriate action been taken regarding the comments raised?	N/A	As above
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		Internal auditor commentary
Was the annual meeting held in accordance with legislation? ¹³	YES	The Annual Meeting of the Parish Council was held on 8 th May 2024. RECOMMENDATION: In accordance with councils own Standing Orders 2b. The first item on the agenda should be the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? ¹⁴	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting.
Is there a list of members' interests held?	YES	Evidence was seen on the West Suffolk Council website of the Register of Interests for all current Parish Councillors.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A	Council does not have any Trustee Responsibilities.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	YES	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.
Has the Council registered with the Information Commissioner's Office (ICO)? ¹⁵	YES	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
Is the Council compliant with the General Data Protection Regulation requirements?	YES	Council has taken steps to ensure compliance with the GDPR requirements.
Has the Council published a website accessibility statement on their website in line with Regulations? ¹⁶	YES	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement with a recent review completed by CAS.
Does the council have official email addresses for correspondence? ¹⁷	YES	Council operates with a mix of email addresses, with the clerk email clearly identified as an official email address for the council. RECOMMENDATION: Council should give consideration to having .gov.uk email addresses for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
Is there evidence that electronic files are backed up?	YES	Councils Risk Assessment advises electronic files are backed up on the cloud, with a monthly backup to an external hard drive.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	N/A	Council does not operate with a committee system.
Additional comments:		

¹⁵ Data Protection Act 2018
¹⁶ Website Accessibility Regulations 2018
¹⁷ Practitioners Guide

Signed: J. Lawes

Date of Internal Audit Report: 13th June 2025

On behalf of Suffolk Association of Local Councils

Stansfield Parish Council

Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Fixed assets							
Village sign	2001	1,200.00	2,500.00	Plough Hill/Lower St	10 years		
Bench seat	2000	270.00	400.00	Plough Hill/Lower St	10 years		
Dog bin	2007	75.00	90.00	High Street	10 years		
Dog bin	2010	75.00	90.00	Churchyard	10 years		
Phone box	14/04/2010	1.00	2,500.00	High Street	10 years		
Chapel Burial Ground	December 2001	10.00	10.00	Upper Street	Indefinite		
Noticeboard	April 2014	720.00	800.00	Plough Hill/Lower St	10 years		
Grit bin	02/07/10	130.00	130.00	Plough Hill	10 years		
Grit bin	02/07/10	130.00	130.00	VH corner, Lower St	10 years		
Grit bin	02/07/10	130.00	130.00	Pippin Post Close	10 years		
Lock down wheelie bin	November 2016	280.00	300.00	Stansfield VH	10 years		
Memorial bench	October 2018	648.00	700.00	Stansfield VH	10 years		
Defibrillator and cabinet	30/05/19	2,545.00	2,600.00	Stansfield VH	10 years		
Bench	24/03/2021	274.17	300.00	Chapel Ground	10 years		
Camera Trap	29/03/2021	122.50	150.00	Chapel Ground	10 years		
		6,610.67	10,830.00				
Grand Total:		6,610.67	10,830.00				