

## Bishops Hull Parish Council Interim Audit Report Financial Year 2025-26

Internal audit carried out by:

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Tests	Yes/No	Comment
<b>Financial</b>		
Are the accounts prepared as Receipts and payments or Income and expenditure	N/A	Receipts and payments
What are the Council's banking arrangements?	N/A	Online banking. Clerk sets up payments/internal transfers and they are authorised by 2 councillors. Any cheques need 2 signatories.
When were the Financial Regulations last reviewed?		Financial Regulations adopted at meeting on 5 <sup>th</sup> December 2024. These refer to the Public Contracts Regulations 2015 which have been replaced by the Procurement Act 2023.
Is there any petty cash? If yes, is there a procedure in place to manage it?	No	No petty cash. Clerk submits expenses claims.
Accounts – arithmetic check	Yes	Financial spreadsheet checked
Are payments correctly authorised in line with the Council's payment controls?	Yes	Authorised in line with the Financial Regulations December 2024
Are all payments included in the minutes?	Yes	Except monthly wage payments which because of data protection regulations are not required to be in the minutes.
Are all payments correctly recorded?	Yes	Financial spreadsheet, bank statements and invoices checked
Are any payments made using S137 correctly identified?	None	No S137 payments up to 30.09.25.
Is income correctly recorded?	Yes	Financial spreadsheet checked against bank statements. There are spreadsheets to ensure that all allotment tenants are invoiced and have paid their invoice and that all advertisers in the Community News are invoiced for their adverts and have paid.
Was the process for agreeing the budget for 2024-25 documented and was the budget approved?	Yes	Draft 2025-26 budget presented at meeting on 5 <sup>th</sup> December 2024 under item 594 then discussed and agreed at meeting held on 16 <sup>th</sup> January 2025 under item 607.
Was the 2025-26	Yes	Precept of £74,000 agreed and minuted under item 607 of meeting held on 16th January 2025.

precept approved and recorded in the minutes?		Full precept received on April 15th 2025.
Does the Council regularly review and monitor its spending against its budget and are monitoring reports produced?	Yes	Monthly reports produced and attached to the minutes
Is there evidence of regular bank reconciliations and are these checked by a councillor?	Yes	Bank reconciliations are carried out monthly. Receipts and Payments, bank reconciliation and bank statements are emailed to the non signatory Councillor carrying out the checks.
Has VAT been correctly accounted for?	Yes	Checked against invoices and financial spreadsheet
Is the VAT return accurate and completed?	Yes	Last VAT reclaim made for the period ending 30.09.25.
Does the Council have adequate reserves taking into account any earmarked reserves?	Yes	Reserves are in line with the Council's Reserves policy. General reserves are more than a minimum of 3 months expenditure. 6 months expenditure is the desired amount. In the half yearly review for 2025-26 the end of year balance was predicted to be £96,227 which is well over 12 months precept. Income is already higher than budgeted for and it is predicted that expenditure will be considerably less than budgeted for.
Does the Council have a General Reserves Policy? Has it reviewed the level and purpose of its earmarked reserves?	Yes	Reviewed 2 <sup>nd</sup> May 2025.
<b>Risk management</b>		
Does the Council have adequate insurance cover for its needs?	Yes	Third year of a three year agreement with Gallagher Insurance. The Council has minuted that the Policy will need to be amended once the play park and Kinglake transfers take place.
Does the Council have an Employer liability certificate?	Yes	
Does the Council have a Statement of internal control? Has it reviewed the effectiveness of its internal controls?	Yes	The Statement of internal controls for 2024-25 is published on the website. Approved on 3 <sup>rd</sup> April 2025, before the Annual Governance Statement for 2024-25 was approved.
Is there a Risk register in place, is it up to date and has it been reviewed within last 12 months?	Yes	According to the Risk Register it was reviewed in May 2025 but there is no record of this document in the 1 <sup>st</sup> May 2025 minutes. I am assuming it was included in the policies that were reviewed. I would recommend that as assessing risk is one of the assertions on the Annual Governance Statement a record of reviewing risk is included in the minutes.

<b>Transparency Code (Information on website)</b>		
Agendas – are they published on the website? Are agenda items clear on the decisions councillors need to make?	Yes	
Minutes – are they published on the website. Are they adequately numbered, are decisions clear and do they include the payments that have been approved?	Yes	Published on website
Is the Internal Audit Report for 2024-25 published on the website	Yes	
Is the Annual Governance Statement 2024-25 published on the website?	Yes	
Is the Accounting Statement 2024-25 on the website?	Yes	
Is the bank reconciliation at 31.03.25 on the website?	Yes	
Is there evidence of Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations?	Yes	2024-25 audit On the notice on the website the announcement date was correctly the day before the commencement of the 30 working day period. The 30 working day period included the first 10 working days of July.
Is the Conclusion of Audit Notice for 2024-25 published on the website.	Yes	
<b>Staffing</b>		
Does the Clerk and any other Council employee have a Contract of employment in place?	Yes	The Clerk is the only employee.
Are payroll procedures carried out correctly and PAYE and NI correctly accounted for?	Yes	
Has the Clerk received any training in year?	Yes	Highway Safety Awareness
Does the Council have an Absence and Sickness Policy and if not, are arrangements included in Contracts of Employment?	No	Included in Contract of Employment
Does the Council have an Annual Leave Policy and if not, are arrangements included in a Contract of Employment?	No	Included in Contract of Employment
Does the Council have a Grievance and Disciplinary Policy and if not, are arrangements included in a Contract of Employment?	No	Included in Contract of Employment
<b>Members</b>		
Is the Council's Code of Conduct in place and up to date?	Yes	The LGA/Somerset Code of Conduct is in place and was reviewed on 01.05.25

Have councillors received any training in year?	Yes	
<b>Other policies and procedures (are they in place and up to date?)</b>		
Standing Orders	Yes	Reviewed 1 <sup>st</sup> May 2025. These refer to the Public Contract Regulations 2015 which have been replaced by the Procurement Act 2023.
Anti-fraud and Corruption	No	
Data Protection	No	
Privacy Statement/s	Yes	Reviewed 1 <sup>st</sup> May 2025
Privacy Policy	Yes	Reviewed 1 <sup>st</sup> May 2025
Awarding of Grants	Yes	Reviewed 1 <sup>st</sup> May 2025
Equal Opportunities	Yes	Reviewed 1 <sup>st</sup> May 2025
Complaints	Yes	Reviewed 1 <sup>st</sup> May 2025
Social Media	Yes	Reviewed 1 <sup>st</sup> May 2025
Freedom of Information Publication Scheme	Yes	Last review date on policy on website is April 2023
<b>Other matters</b>		
Did the Council take appropriate action on all matters raised in reports from internal and external audits for 2024-25.	Yes	No matters of non-compliance in internal audit report for 2024-25. External Audit Report for 2024-25 dated 18 <sup>th</sup> September 2025 published on website. Not able to address point made at this time.
Has the Council reviewed the of Effectiveness of Internal Audit?		
What are the arrangements for website management?	N/A	Parish Council website created by Parish Online
Does the website have an accessibility statement?	Yes	
Are there arrangements in place for IT backup?	Yes	Backed up to memory stick
Review of policies		The 1st May 2025 minutes state all policies have been reviewed but policies say they were reviewed in April 2024. For audit purposes it would be helpful if the documents reviewed were listed,

I have carried out the interim internal audit for 2025/26 in accordance with what I have considered to be this authority's needs and planned coverage. On the basis of the findings in the areas examined above, most control objectives were being achieved throughout the first half of the financial year to a standard adequate to meet the needs of this authority.

*Jill Larcombe*

Jill Larcombe PIALC

25.10.25

## **Documentation requested and inspected**

Cash book – spreadsheets

Copies of invoices

Bank statements and bank reconciliations

Budget for 2025-26

Asset Register

Insurance Policy Schedule

Minutes viewed on the Council's website

Policies – viewed on the Council's website

Current Standing Orders, Financial Regulations and Code of Conduct – viewed on website

Salaries spreadsheet

Completed AGAR Forms for 2024-25 – from website