

Annual Internal Audit Report 2024/25

BILLINGSHURST PARISH COUNCIL

<http://www.billingshurst.gov.uk/> (If available website where contact 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).

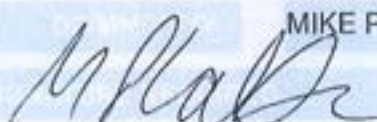
Date(s) internal audit undertaken

15/01/2025 24/04/2025

Name of person who carried out the internal audit

MIKE PLATTEN CPFA

Signature of person who carried out the internal audit



Date

25/04/2025

*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).

Greg Burt
Clerk to Billingshurst Parish Council

25 April 2025

Dear Greg

Billingshurst Parish Council

Final Audit 2024-25

The internal audit for the 24-25 financial year is now complete. I am pleased to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

However, the Council must mark box 4 on the Annual Governance Statement as "No" – see section N for details. A short note will need to be sent to external audit to explain how the Council has responded to the point raised.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 24-25. Recommendations are set out at Appendix A. I set out a schedule of tests not completed at this audit at Appendix B, these tests are not relevant to this Council.

The audit was carried out in two stages. The interim audit was carried out remotely on 15 January, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 24 April and concentrated on the statement of accounts and balance sheet.

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A - Appropriate books of account have been kept properly throughout the year

Interim Audit

The Council continues to use RBS, an industry specific accounting package. The RBS system is used to report and record the financial transactions of the Council. A review of the cashbook shows that all data fields are being entered, supporting documentation is easily located from references recorded on the general ledger. Reconciliations tested were up to date at the time of the audit.

I confirmed the opening balances were correct. Box 7 on the 23-24 audited accounts was £598,365. This has been agreed to the period 0 balance sheet on the RBS Omega Accounting system.

I have confirmed that the Council's VAT returns are up to date, with the most recent claim, for the quarter to 30 September 2024 submitted to HMRC in October. This has been agreed to VAT figures produced by the RBS accounting system. VAT owed has been repaid to HMRC – this has been checked to the bank account.

Final Audit

The accounting statements have been agreed back to year end reports produced from the RBS accounting system:

- Balance sheet
- RBS Annual Return Report
- Cash and bank reconciliation report

All comparatives reported in the financial statements have been agreed back to the audited 23-24 accounts, as published on the Council website.

I confirmed that the VAT return for period January to March 25 has been completed and submitted to HMRC. This has a submitted date stamp of 15 April. VAT of £36,353 was reclaimed. VAT reclaimed agrees to the VAT control account balance on the balance sheet at 31.3.25.

My interim report was considered at the December Council meeting (minute 123/23), after review at F&GP Committee on 29 January. Going forward all audit reports will be presented to Full Council, as required by new financial regulations.

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B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for

Interim Audit

Financial Regulations have not been updated following the issue of the new template by NALC last May. This should be actioned before the annual meeting in May 25 as Financial Regulations are now out of date.

The Council is still using cheques to pay suppliers, and the move to electronic banking has not progressed since my last audit, although this is now in place at the Centre. I would like to see progress towards phasing out cheques by the time of my next audit.

Council is given authority to spend via the annual budget process. The Council has a robust procedure in place to ensure that all expenditure is authorised in line with financial regulations. I selected a sample of 8 transactions from the cashbook for the first 9 months of the financial year. I was able to confirm for all transactions that:

- Cashbook entry could be agreed back to invoice
- Payment approval in place, in line with financial regulations – 2 councillor sign off in each invoice
- VAT accounting correct
- Expenditure appropriate for the Council
- Payment approval correctly set out within minutes
- Councillor signatures viewed on cheque stubs

I checked one standing order to the schedule of Direct Debit and Standing Order payments approved at the Finance Committee in January 2024.

I confirmed that the contract for the renewal of the skate park was advertised on the Contracts Finder website, as required by financial regulations.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £ 507,456, up from £400,341 in 23-24 .

New Financial Regulations have been drafted and will be reviewed at Full Council on 10 May – these reflect the new template introduced by NALC last year.

I tested 5 further payments from the final 3 months of the financial year, and repeated the tests set out at the interim audit. For all payments tested I was able to confirm that financial regulations had been followed, and that expenditure was appropriate for the Council.

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The Council still makes payment by cheque, but the Clerk is confident that the move to online banking is imminent, an application has been lodged with the bank and is awaiting final receipt of ID documents from Councillors. The Billingshurst Centre has moved to online banking.

I discussed VAT matters with the Clerk, and it would be beneficial for the Council to commission a short VAT review, to ensure it is treating VAT on all transactions correctly, particularly with regard to charges to and from the Billingshurst Centre Charity Account.

C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Interim Audit

The Council has a risk management strategy in place and monitors and reviews risk on an ongoing basis. The Clerk has confirmed that the risk assessment will be reviewed at the January F&GP with formal approval due at Full Council in March. I will review the risk assessment at my next audit. I have suggested that the Council may wish to complete a cyber risk assessment as part of risk processes going forward, with the assistance of the IT provider.

I checked the Council's insurance policy. The policy with Hiscox Insurance was in date at the time of my audit, with cover in place until the policy is cancelled, start date of 15.11.24

Asset cover appears consistent with the asset register. 9 buildings are insured, with an insurance value of £5.4m. The Billingshurst Centre is insured at a value of £3,528,000

Asset insurance is set out below:

Item description	Excess	Amount Insured
Total Buildings	£250	£5,485,656
Gates and fences	£250	£12,912
Fixed outside equipment	£250	£14,597
Street furniture	£250	£151,030
War memorials	£250	£54,899
Playground equipment	£250	£470,694
Sports surfaces	£250	£0
Other surfaces	£250	£0
Rent receivable	£250	£10,800

The Council has a well-established process for backing up computer data, with backups held at remote locations. I have confirmed that the Council backs up computer data to a cloned server in the Community Centre, and to a cloud-based solution hosted by an external provider. I recommend that the Council obtains annual confirmation from the ICT contractor that a test restore of backed up data has been successfully been completed.

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Final Audit

The corporate risk assessment was considered at the March 25 meeting of Full Council (minute 21/25), after review by F&GP Committee. I have reviewed the risk assessment and it appears sufficient for a council of this size, there is evidence of review in year. The risk assessment is published on the Council website. It includes notes on Council's cyber security controls.

D - The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Interim Audit

The Council has completed budget and precept setting for the 25-26 financial year, approved at Full Council in January 2025. (Minute 8/25). A precept of £533,816 was approved. All precepting authority deadlines were met.

Budget monitoring reports continue to be presented to meetings of the Finance and General Purposes Committee, this is completed quarterly. I reviewed the period to end of October report, this was presented to F&GP on 18 December. I checked one significant overspend (general repairs – overspend of £50K). This is being funded from the general reserve, but this information is not clear from the Finance Report. I recommend a short narrative report is appended to each quarterly finance report, setting out details of any significant variances, and how these will be funded.

Final Audit

Reserves at 31 March 2025 were £594,045 (23-24 £598,365).

Earmarked reserves at 31.3.24 were £415K. The largest reserves are restricted reserves related to developer contributions or land transfers:

- £16K - CIL
- £394K - Commuted sum – Kingslea Farm

I have 2 comments on earmarked reserves:

- At 31.3.25 there is a negative balance of 14K on the Allotment Fence Reserve. The Clerk confirmed this will be cleared on receipt of section 106 monies from the District Council, these are expected early in 25-26.
- £394K Kingslea Farm commuted sum. The Clerk confirmed that there are no restrictions on the use of this fund, as long as the Council maintains land linked to the commuted sum. It is planned that some of this fund will be used to purchase CCTV equipment in 25-26. The Clerk must demonstrate that this is permitted to councillors and retain records for internal audit, before this funding is used in this way.

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General reserves at year end were £178K. This represents 33% of precept, which is at the lower mid-point of recommended levels set out in the NALC Practitioners' Guide. This is an appropriate level of reserve for a larger parish council with well-developed earmarked reserves.

E - Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Interim Audit

I tested a sample of income transactions. I was able to agree credits on the cashbook back to third party documentation, such as remittance notices from district council (CIL income) or recharge calculations for staff costs for Billingshurst Centre. I will test precept at year end.

I reviewed the sales ledger as at 15 January 2025. There are a number of debts on this ledger that are more than 60 days old, the value of these debts is £47K. These need to be examined to ensure they are genuine debtors, and pursued if this is the case. However, these transactions may be duplicate accounting entries, in which case the accounts should be amended, as these transactions will have an impact on the accuracy of the management accounts. I also recommend that the sales ledger should be reviewed quarterly as part of routine finance reporting.

The Council receives income from the local shopping centre for litter collection. There is no contract in place for this work, this arrangement should be formalised.

Final Audit

Precept per box 2 to the accounts was £513,010 (23-24 £490,586). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £295,984 (23-24 £180,881)

I followed up the issue of older debts raised at my interim audit. The Council has reviewed these balances since my last audit, and a number of debts were written back – they had been raised in error or were duplicates. The debtor balance at 31.3.25 was £7,810, this is made up of 3 debts owed by the Community Centre and Recreation Association. All debts were current. I recommend that the aged debtor report is added to the quarterly finance pack reported to councillors.

F - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Final Audit

The petty cash held by the Council has been counted and reconciled to the accounting system. Petty cash held is £100 – supported by £75 cash and £25 vouchers. Count signed by clerk and assistant clerk.

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G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Interim and Final Audits

Staff costs per box 4 to the accounts were £263,938 (23-24 £249,802).

Payroll is processed by West Sussex County Council. I tested the payroll for January 2025 for three officers. I agreed the payment from the cashbook back to summary payroll report produced by WSCC. Gross pay was checked to rate of pay approved by Council (NJC salary scale or minimum wage) – this was approved at Working Practices Committee.

The Council issues annual pay award letters to staff, however these are not that clear. As a minimum, annual pay award letters should include:

- Working hours
- Hourly rate of pay
- Scale point for the member of staff.

At the final audit I confirmed that box 4 to the accounts only included costs relating to the employment of staff, as required by regulations .

H - Asset and investments registers were complete and accurate and properly maintained.

Final Audit

Fixed Assets per box 9 to the accounts were £1,907,559 , after internal audit amendments (23-24 £1,791,483)

The figure in the accounts has been agreed to the fixed asset register. The asset register correctly accounts for all assets at cost. This follows accounting rules set out in the Practitioners' Guide. I carried out arithmetic checks on the original asset register, and found a number of deleted assets that still held asset values in asset register calculations.

Assets have increased by £116K in 24-25. The Skate Park has been added at a value of £140K, and a number of deletions of old assets have been recorded on the asset register to reflect the fact that these items are no longer used or held by the Council.

I have recommendations relating to the asset register:

- The Council should ensure that the correct balance is entered into the AGAR - £1,907,559, to reflect arithmetic errors identified
- There are no asset values for office content assets (group value £27,055). Values should be added to individual assets in 25-26
- The Council should consider installing the fixed asset module on the RBS system, to reduce the risk of error in fixed asset accounting.

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I – Periodic and year-end bank account reconciliations were properly carried out.

Interim Audit

Reconciliations for all bank accounts are carried out regularly and in accordance with regulations. This is clearly evidenced in the Council's bank reconciliation file. The October 24 bank reconciliation was tested in detail. I confirmed the following.

- All balances on the bank reconciliation were agreed back to bank statements / cashbooks
- Bank reconciliations were reported to a meeting of the Policy and Finance Committee, and this review was minuted.

The face of the bank statements and the bank reconciliations had been signed off by the reviewing councillor.

The Council has an investment policy. This was reviewed at F&GP Committee in July 2023 (minute 78/23). There is scope for the Council to review where cash balances are currently held. At the time of my audit there was £590K in the current account, no interest is earned on this money.

Final Audit

Cash per box 8 to the accounts was £585,854 (23-24 £573,198)

I reperformed the year end bank reconciliation. For all bank accounts I was able to agree the balance on the bank reconciliation back to bank statements and cashbook balances recorded on the accounting system. The bank reconciliation was has not yet been reviewed by a councillor, this will be actioned at the next council meeting

Unpresented cheques were £131K – I have not been able to test these to subsequent clearance at bank in the new financial year. The Clerk does not have online bank access at present. This must be actioned as a matter of urgency as part of the process of setting up online banking. Council officers should be able to check on the bank account more regularly than by reviewing the monthly bank statement.

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, were supported by an adequate audit trail from underlying records, and

Satisfactory – Accounts have been produced on the income and expenditure basis, this is appropriate as income and expenditure at the Council is below £200k.

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L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

As a larger Council, with income / expenditure in excess of £200K, Billingshurst is required to follow the 2015 Transparency Code. I was able to confirm that data required by the Code could be located at various pages on the Council website, and specifically confirmed that the following information was up to date

- Grants awarded – published to end 24-25
- Payments over £500 – published to end of March 25
- Contracts – needs to be updated - this should be done before the agar is submitted to external audit.

M – Inspection Periods

Inspection periods for 23-24 accounts were set as follows

Inspection - Key date	23-4 Actual
Accounts approved at Full Council	18 June - Full Council
Date Inspection Notice Issued and how published	26 June – website and notice boards
Inspection period begins	27 June
Inspection period ends	7 August
Correct length	Yes

All regulatory requirements were met in this regard.

N – Compliance with Publishing Requirements 23-24 Accounts

The Statement of Accounts, Annual Governance Statement and the external audit certificate are published on the Finance page on the website. The external audit certificate was clear, so there are no matters to take into consideration in the 23-24 accounts. The Conclusion of Audit certificate has been published on the website, with an announcement date of 7 November. This is after the date of the audit certificate (27 August), and after the deadline (30 September). The external audit certificate was reported to the meeting of Full Council in November (minute 103/24). The Council has not published the conclusion of audit certificate before the statutory deadline, and I cannot therefore sign off that the Council has complied with the requirements of this control objective.

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External audit raised the following point in their certificate:

On review of the minutes where the approval of both Section 1 and Section 2 was made, it was noted that the meeting took place on the 18th June 2024 and not the 11th June 2024 as was recorded on the AGAR. Therefore, whilst the form was approved before the public rights period was announced and commenced, the form has been completed incorrectly. We would anticipate this being taken into account when the 2024-25 Annual Governance Statement is prepared.

The Council should mark box 4 on the Annual Governance Statement as NO to avoid further comment from external audit .

O- Trust funds (including charitable) The council met its responsibilities as a trustee.

The Billingshurst Community and Conference Centre is a charitable trust of which the Parish Council is the sole managing trustee. The 23-24 accounts and annual return were submitted in advance of the statutory deadline of 31 January. An independent examination has been completed as required for a charity of this size.

I attach my invoice for your consideration together with the internal audit report from the AGAR. I would like to take this opportunity to thank you for your help with the audit. I look forward to working with you again next year, in the meantime please do not hesitate to contact me if I can be of any assistance.

Yours sincerely



Mike Platten CPFA

Appendix A

Points Forward – Action Plan - Interim Audit

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Accounting

Matter Arising	Recommendation	Council Response – Final Audit
Financial Regulations have not been updated following the issue of the new template by NALC last May.	This should be actioned before the annual meeting in May 25 as Financial Regulations are now out of date.	To be done in May 25
The Council is still using cheques to pay suppliers, and the move to electronic banking has not progressed since my last audit, although this is now in place at the Centre.	I would like to see progress towards phasing out cheques by the time of my next audit.	Action in hand
Test restore – data back up	I recommend that the Council obtains annual confirmation from the ICT contractor that a test restore of backed up data has been successfully been completed.	Added to risk register
Budget monitoring reports	I recommend a short narrative report is appended to each quarterly finance report, setting out details of any significant variances, and how these will be funded.	Noted
I reviewed the sales ledger as at 15 January 2025. There are a number of debts on this ledger that are more than 60 days old, the value of these debts is £47K.	These need to be examined to ensure they are genuine debtors, and pursued if this is the case. However, these transactions may be duplicate accounting entries, in which case the accounts should be amended, as these transactions will have an impact on the accuracy of the management accounts	Cleared and reviewed by internal audit in April
Sales ledger	I also recommend that the sales ledger should be reviewed quarterly as part of routine finance reporting	Recommendation reraised

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The Council receives income from the local shopping centre for litter collection.	There is no contract in place for this work, this arrangement should be formalised.	To test in 25-26
There is scope for the Council to review where cash balances are currently held.	At the time of my audit there was £590K in the current account, no interest is earned on this money.	Reduced at March 25 to £190K, an appropriate working balance
The Conclusion of Audit certificate has been published on the website, with an announcement date of 7 November	The Council has not published the conclusion of audit certificate before the statutory deadline	Noted

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BILLINGSHURST PARISH COUNCIL
2024-25 Final Audit ACTION PLAN

Matter Arising	Recommendation	Council Response – Final Audit
I discussed VAT matters with the Clerk.	It would be beneficial for the Council to commission a short VAT review, to ensure it is treating VAT on all transactions correctly, particularly with regard to charges to and from the Billingshurst Centre Charity Account	TO ACTION
£394K Kingslea Farm commuted sum. The Clerk confirmed that there are no restrictions on the use of this fund, as long as the Council maintains land linked to the commuted sum.	It is planned that some of this fund will be used to purchase CCTV equipment in 25-26. The Clerk must confirm that this is permitted to councillors and to internal audit before this funding is used in this way	THIS HAS PREVIOUSLY BEEN EVIDENCED TO COUNCILLORS BUT WILL DO SO AGAIN.
Aged Debt Report	I recommend that the aged debtor report is added to the quarterly finance pack reported to councillors.	TO ACTION
The Council issues annual pay award letters to staff, however these are not that clear.	As a minimum, annual pay award letters should include: <ul style="list-style-type: none"> - Working hours - Hourly rate of pay - Scale point for the member of staff. 	FUTURE PAY AWARD LETTERS TO INCLUDE THIS INFORMATION.
The Clerk does not have online bank access at present. This must be actioned as a matter of urgency as [part of the process of setting up online banking.	Council officer should be able to check on the bank account more regularly than by reviewing the monthly bank statement.	THIS IS NOW PROGRESSING FOLLOWING THE ADDITION OF SEVERAL NEW BANK SIGNATORIES

Fixed Assets 1	The Council should ensure that the correct balance is entered into the AGAR - £1,907,559, to reflect arithmetic errors identified	ALREADY ACTIONED
Fixed Assets 2	There are no asset values for office content assets (group value £27,055). Values should be added to individual assets in 25-26	TO ACTION
Fixed Assets 3	The Council should consider installing the fixed asset module on the RBS system, to reduce the risk of error in fixed asset accounting.	CLERK SUGGESTED THIS!