

# THRIPLow AND HEATHFIELD PARISH COUNCIL

**Minutes of an Extraordinary Parish Council Meeting held on 28<sup>th</sup> May 2025 in The Barbara Pointon Room Thriplow Village Hall at 7.30 pm**

Present:

Councillors: Jane Gough, Carly Richman, Sonya Cooper, David Easthope, Richard Taylor

Clerk: Martyn Corbet

RFO: Austin Flynn

**1. Apologies for Absence**

Apologies for absence were received from Cllr Ramsay

**2. Consideration of the contents of the Annual Internal Audit Report**

The meeting considered the report prepared by the Internal Auditor. The report had previously been distributed to parish councillors. A copy is attached to these minutes.

The recommendations that the parish council consider adopting updated models of Standing Orders and Financial Regulations as provided by NALC were noted. These will be considered as soon as possible. The parish council will also review its Risk Assessment Policy, Complaints Policy and Freedom of Information Policy. The parish council will also review whether there should be an increase in its Fidelity Cover under its existing insurance policy.

Acceptance of the recommendations in the Internal Audit Report was proposed by Cllr Gough and seconded by Cllr Richman and agreed.

**3. Consideration and approval of the Annual Return and Accountability Return (AGAR) for 2024/25**

A copy of the draft Annual Governance and Accountability Return (AGAR) 2024/25 had previously been distributed to parish councillors.

Approval of the AGAR was proposed by Cllr Cooper and seconded by Cllr Taylor. The AGAR was agreed.

The AGAR will be sent to the External Auditors for approval.

The requisite "Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return" will be published.

There being no further business published on the agenda, the chairman thanked everyone for attending and the meeting ended at 8.15 pm.

Signed ..... Chairman


Dated .....

## INTERNAL AUDIT REPORT FY2025

## THRILOW PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN	Y	IN DRAFT AT IIA BOX 11A BLANK AT TIME OF AUDIT.
	FIGURES CORRECT	Y	
<b>A</b>	<b>APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.</b>		
	CASH BOOK	Y	
	UPDATED REGULARLY	Y	
	INDIVIDUAL ENTRIES	Y	
	NET/ GROSS / VAT	Y	
<b>B</b>	<b>THIS AUTHORITY COMPLIED WITH ITS FINANCIAL REGULATIONS, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.</b>		
	FINANCIAL REGULATIONS POLICY	Y	THE COUNCIL SHOULD CONSIDER ADOPTING THE LATEST NALC MODEL POLICY
	INVOICES	Y	SAMPLE CHECKED
	PAYMENTS APPROVED AS IN F/R	Y	SAMPLE CHECKED
	PAYMENTS RECORDED IN MINUTES?	Y	SAMPLE CHECKED
	S137 AMOUNT	Y	
	OTHER		
<b>C</b>	<b>THIS AUTHORITY ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.</b>		
	STANDING ORDERS POLICY	Y	THE COUNCIL SHOULD CONSIDER ADOPTING THE LATEST NALC MODEL POLICY
	RISK ASSESSMENT POLICY		NO EVIDENCE PROVIDED
	COMPLAINTS POLICY		NO EVIDENCE PROVIDED
	PUBLICATION SCHEME (FOI)		NO EVIDENCE PROVIDED
	GDPR / DATA PROTECTION POLICIES	Y	
	CODE OF CONDUCT	Y	
	DECLARATIONS OF INTEREST BY COUNCILLORS	Y	
	ANNUAL ROSPA AND REGULAR PLAY EQUIPMENT CHECKS	Y	ANNUAL ROSPA INSPECTION AND EVIDENCE IN THE MINUTES OF INSPECTION FORMS BEING DISTRIBUTED TO CLLRS FOR COMPLETION.
	AGENDAS	Y	
	MINUTES	Y	
	REVIEWED & ACTED ON IA+EA COMMENTS	Y	
	OTHER		
<b>D</b>	<b>THE PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.</b>		
	BUDGET	Y	
	BUDGET APPROVED	Y	
	PRECEPT	Y	THE PRECEPT WAS INCREASED BY 27.5% IN JANUARY 2025, THE MINUTES DON'T REFERENCE THE DECISION BEING BASED UPON A BUDGET
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE		
<b>E</b>	<b>EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT WAS APPROPRIATELY ACCOUNTED FOR.</b>		
	INCOME FULLY RECEIVED	Y	SAMPLE CHECKED
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	SAMPLE CHECKED
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
<b>F</b>	<b>PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.</b>		
	PETTY CASH BOOK	NA	
	PAYMENTS APPROVED		
	RECEIPTS PRESENTED		
	VAT CLAIMED		
<b>G</b>	<b>SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH THIS AUTHORITY'S APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.</b>		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	
	HMRC RTI RETURNS	Y	
	EMPLOYEE PAY SLIPS	Y	
	OTHER EMPLOYEES	Y	
	CLERK/RFO EMPLOYED	Y	

	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
<b>H</b>	<b>ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY MAINTAINED.</b>		
	ASSETS LIST	Y	
	INSURANCE	Y	POLICY PRESENTED - THE COUNCIL ONLY HAS £25K OF FIDELITY COVER AND HOLDS £150K. THE COUNCIL SHOULD REVIEW IF THE LEVEL SHOULD BE REVIEWED.
<b>I</b>	<b>PERIODIC BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT DURING THE YEAR.</b>		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
<b>J</b>	<b>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</b>		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	SAMPLE CHECKED
<b>K</b>	<b>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.</b>		
	UNDER 25K	NA	
	EXEMPTION DECIDED AT MEETING		
	ELIGIBILITY CRITERIA MET		
<b>L</b>	<b>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.</b>		
	WEBSITE ADDRESS	Y	
	REQUIRED PAPERS PUBLISHED	Y	SAMPLE CHECKED
	INFORMATION UP TO DATE	Y	SAMPLE CHECKED
<b>M</b>	<b>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.</b>		
	INSPECTION DATES	Y	17/6/2024 TO 26/7/2024
<b>N</b>	<b>THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR 2023/24 AGAR.</b>		
	NOTICE OF INSPECTION PERIOD	Y	THE NOTICE OF ELECTORS RIGHTS IS AVAILIABLE BUT IT ISN'T VISIBLE WITHOUT MODIFYING THE URL.
	AGAR (PAGE 3,4,5,6)	Y	
<b>O</b>	<b>TRUST FUNDS (INCLUDING CHARITABLE) – THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.</b>		
	CHARITY RETURNS	NA	
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed:   
(Internal Auditor)