

## GREAT BRAXTED PARISH COUNCIL INTERNAL AUDIT 2025/26

### A Proper Bookkeeping

- Is the cash book maintained and up to date?  
*The cash book is an excel spreadsheet where Receipts are entered at the top of the worksheet and Payments below (from line 25). It combines transactions in both the Unity Trust and CCLA bank accounts, with transfers between the accounts highlighted in yellow. Payments in blue text relate to playground funds. Payments are split across headings to analyse costs by type so they can be compared against budget. Spreadsheet is updated as the 'Accounts for payment' sheet is prepared and finalised in time for the bi monthly meetings. An Annual Return tab picks up the cash book totals for the AGAR.*
- Is the cash book arithmetic correct? *Yes, Excel spreadsheet*
- Is the cash book regularly balanced?  
*Yes, Formulae are used to reconcile to the bank balance.*

### B Financial Regulations, Standing Orders and Payment Controls

- Has the council formally adopted standing orders, financial regulations and publication scheme?  
*Yes. All approved at the meeting 13 May 2025 (minute 25/13).*
- Has the council adopted other policies and procedures?  
*Yes. Approved at the meeting 13 May 2025 (minute 25/13). Policies are on the Great Braxted PC website. [Council Policies - Great Braxted Parish Council \(e-voice.org.uk\)](http://Council Policies - Great Braxted Parish Council (e-voice.org.uk)) See also section O.*
- Has a Responsible Financial Officer been appointed with specified duties?  
*Yes. The clerk is the RFO. The job description specifies the duties.*
- Have items or services been procured in accordance with Financial Regs?  
*Financial Regulations (4.5) specify the clerk has delegated power to approve up to £500 in cases of extreme risk to the delivery of council services, or in conjunction with the chairman (FR 4.1). The clerk has also been given authority to make payments to an agreed list of regular contractors, which are then reported to the council. Section 11h requires 3 estimates for contracts between £100 and £3000, 3 quotes for contracts between £3000 and £25,000. The implication is that tenders are required for contracts over £25,000 which agrees with section 17 of SO. There are no payments of over £3000 (ex VAT) requiring 3 fixed price quotes. The minutes refer to estimates or quotes being obtained for insurance (25/17), gate (25/43.2), fencing repair and hedge trimming (25/73), tree survey (25/89.2), village sign (25/104.2), fencing (25/107.1).*
- Are payments in the cash book supported by invoices, authorised and minuted?  
*An 'Accounts for Payment' item in the minutes approve the payments. In advance of each meeting, councillors are emailed the 'Accounts for payment' sheet showing date, supplier, item description, amount ex VAT, VAT, total, and a column for authorisation number. The clerk sets up the payments on Unity and types the payment reference number in the authorisation column, or notes if paid by cheque or DD. The Accounts for Payment sheet is signed at the meeting and the source documents are initialled as evidence of scrutiny by councillors. The clerk sets up the payments on Unity and two councillors authorise the payments online after they are approved at the meeting.*

- Has VAT on payments been identified, recorded and reclaimed?  
Yes. VAT on payments is column M in the cash book. Payments with VAT are also recorded in a separate which is used as a basis for reclaim from HMRC. VAT on payments for the Feb and Mar 2025 of £197.44 was received on 8 May 2025. Total VAT on 2025/26 payments of £783.00 which will be reclaimed in 2026/27.
- Is s137 expenditure separately recorded and within statutory limits?  
There is a s137 column in the cash book (total £125.23). The council adopted the General Power of Competence at its meeting on 9 July 2024 (24/26).

### **C Risk Management**

- Does a scan of the minutes identify any unusual activity?  
*VE Day event (24/115), Pavillion reopening and progressing sole trusteeship (25/24, 25/25, 25/87), new website (25/75), Cricket club memorandum of agreement with GTCC and GBPM (25/73.7 see also section P).*
- Do the minutes record the council carrying out a risk assessment?  
Yes. The risk assessment was approved at the meeting on 13 May 2025 (minute 25/15). VE Day event had its own risk assessment. A litter pick took place at the end of March 2026 (minute 25/92). Volunteers were briefed at the start and given safety equipment (hi-vis, litter pickers, gloves, bags).
- Is insurance cover appropriate and adequate?  
Yes. Policy with Clear Council renewal 1 June 2025 (minute 25/17). Insurance cover for Property Damage, Money, employer's liability, public and products liability, fidelity guarantee, libel and slander, officials' indemnity, personal accident and legal expenses.
- Are internal financial controls documented and regularly reviewed?  
Payment of invoices – process is excellent with payments lists and source documents signed / initialled. Regular payees approved (25/19 & 25/20)  
Bank mandate and authority – approval of bank account signatories (25/10). On Unity the clerk is authorised to view and set up payments and three councillors are authorised signatories.  
Review of bank recs and evidence of scrutiny against the bank statements – appointment of councillor (a non-signatory on the bank account) to check bank recs (25/11). Agreement of bank recs is minuted at meetings (24/114.2, 25/44.2, 25/74.2). Bank statements and bank recs for Q1 and Q2 have been signed in accordance with FR2.6, but not Q3.  
Monitoring of actual v budget – minuted as reviewed at meetings (24/114.3, 25/44.3, 25/74.3).  
Internal controls over salary payments – The clerk manages her own payroll so important to have controls in place. Time sheets are sent each month to councillors and most are on file (not Oct, Jan, Feb). Backpay calculation was signed off (minute 25/59).  
Project management and Safeguarding assets – There is the annual play inspection (25/43.3) and a councillor makes a monthly visual inspection of the play area and fitness equipment for immediate hazards such as broken glass, rabbit holes etc which are recorded on a Monthly Playground Inspection Form with columns for observations and whether action is required immediately, non-urgent or not at all.
- Are all risks identified and actions undertaken to mitigate risks?  
The Risk Assessment has columns for Service Area, Risk and Recommendation. It is in the format of a procedures / task list and is

*comprehensive in scope in respect of risks to the council. There are good risk mitigation control measures for the playground/parks. Minutes indicate that some other mitigating actions are being undertaken e.g., a safety perimeter at the VE Day event (24/115), tree survey (25/89.2).*

#### **D Budgetary Controls**

- Has the council prepared an annual budget in support of its precept?  
*At the meeting on 15 January 2026 the council agreed a budget requirement of £17867 and precept of £17417 (minute 25/91.4). The Budget and Precept Report (agenda item 10.4 at January 2026 meeting), includes a text report explaining calculations of draft budget calculations for 2026/27.*
- Is actual expenditure against the budget reported to the council?  
*Yes. Actual v budget is reviewed by the council each quarter (minutes 24/114.3, 25/44.325/74.3). Where budgets are exceeded the minutes confirm a transfer from reserves (e.g. 24/115). Unused budget for election costs at the year end was transferred into EMR (minute 25/105.2).*
- Are there any significant unexplained variances from budget?  
*Reserves have decreased by £607.82 so the budget was very close to actual outturn. Closing reserves are over 50% of 2026/27 precept so the council is in a healthy position.*

#### **E Income Controls**

- Does the council have sources of income other than precept and VAT refunds?  
*Pavilion committee contributions (£1170), Interest (£300.45).*
- Is income properly recorded and promptly banked?  
*All receipts are by direct credit.*
- Does the precept recorded in the cash book agree to the district council's notification? *Yes. Precept total £13997.24 received on 14 April 2025.*
- Are security controls over cash adequate and effective. *No cash is handled*

#### **F Petty Cash Procedures**

*No petty cash*

#### **G Payroll and Staff Controls**

- Do salaries paid agree with those approved by the council?  
*Yes. Council employs the clerk/RFO for up to 20 hours per month on SCP20. If fewer hours are worked, the difference is taken as holiday so the monthly pay remains consistent. Additional hours are included on the time sheet and paid July, Feb, March). The NALC annual pay award (but not spinal point increments) is included in the contract. At its meeting on 9 September 2025 (minute 25/59) the council noted the annual pay award and approved the calculation of backpay which was paid with Sep salary.*
- Are other payments to the clerk reasonable and approved by the council?  
*The clerk has a £9 per month home office allowance which is claimed with reimbursement for items such as travel, phone, stamps, etc., paid separately from salary.*
- Has PAYE / NIC and pensions been properly operated by the council as an employer?  
*The clerk uses HMRC basic tools for payroll and sets up the monthly net pay for authorisation by councillors. The monthly PAYE is included on the*

*accounts for payment list but is paid quarterly to HMRC. This is noted on the Accounts for Payment list. The clerk has opted out of a pension scheme*

- What controls exist over management of staff time and duties?  
*Clerk keeps a time sheet which is sent to councillors each month: peaks and troughs in workload, and holiday, are managed within the monthly hours. An appraisal has been undertaken.*

## **H Asset Control**

- Does the council keep an asset register of all material assets owned?  
*Yes. The register has columns for category, site/description, purchase date, acquisitions, disposals, book value (AGAR 'cost') and Insurance Values. The published Asset List is a mix of specific items (e.g. laptop, printer, defib, phone box) and broad descriptions (e.g. playground equipment, fitness equipment, bins, gates and fencing) which comprise multiple items. If individual items within the broad descriptions are removed or replaced, a methodology will be needed to decide the AGAR value for the disposal.*
- Is the register regularly updated?  
*The asset register is updated at the year-end in preparation for insurance renewal (minute 25/16). Opening AGAR balance is £107419.57. Additions BBQ £1 (25/16) and Village Sign £1 (25/104.1). No disposals in the year. Closing AGAR balance is £107421. BT telephone kiosk (25/91.1) will be added in 2026/27. At the meeting on 11 November 2025 the council minuted that the CCLA investment should be added to the asset register (25/74.4) but due to its nature – instant access, short term savings account – it is best treated as a bank account (even though a purchase of units).*
- Do asset insurance valuations agree with those in the asset register?  
*Part A (Property Damage) of the Clear Council Insurance policy schedule in June 2025 had insured values of Contents £9000, Street Furniture £24,000, Gates and Fences £9000, Playground equipment £50443, Sports Equipment £18769, Grounds Surfaces £31027, War memorials £24000, Mowers and Machinery £6000. Note that Clear provides standard cover for assets, even if not owned by the council (e.g. Mowers & machinery and war memorial). It is understood that the antique pump and the defibrillator are covered under street furniture. The replacement cost for the Antique Village Pump is unknown but the £24000 street furniture cover is probably sufficient. The figures in the Insurance value of the asset register are similar to the AGAR values so do not look to be 'replacement cost'. The council must satisfy themselves that the levels of cover are sufficient to cover replacement should a claim arise.*

## **I Bank Reconciliation**

- Is there a bank rec for each account?  
*Combined reconciliation for accounts with Unity Trust and CCLA.*
- Is the bank rec carried out regularly on receipt of statements? *Yes.*
- Are there any unexplained balancing entries in any reconciliation? *No.*

## **J Year End Procedures**

- Are year-end accounts prepared on the correct accounting basis (R & P / I & E)? *Yes. R & P basis*
- Do accounts agree with the cash book and working papers?  
*Yes. All cross check*

- Is there an audit trail from underlying financial records to the accounts?  
*Yes. Agree back to supporting paperwork. Source documents are filed in sections for each meeting at which they are approved.*
- Where appropriate, have debtors and creditors been properly recorded?  
*Not required for R&P.*

#### **K Council Exempting itself from a limited assurance review**

- Did the council meet the criteria?  
*No. Gross income in 2024/25 exceeded £25000.*
- Was the exemption certified at a meeting? n/a
- Was the appropriate notice displayed? n/a

#### **L Web page Publication**

Does the authority publish information on a website/webpage, up to date at the time of the internal audit, in accordance with the relevant legislation.  
*Policies and minutes are published. Minutes include full details of approved expenditure.*

#### **M Public Rights in Summer 2025**

*The council agreed the dates for the period for the Exercise of Public Rights commencing 3 June 2025 and ending 14 July 2025 and displayed the notice [2025-03-31-AGAR-notice-of-public-rights.pdf](#)*

#### **N Publication of Annual Return 2024/25**

*The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).  
[Annual Return | Great Braxted Parish Council](#)*

#### **O Digital and Data Compliance**

- Does the council have a generic email account hosted on an authority owned domain? *Yes*
- Does the council website meet [web content accessibility](#) guidelines?  
*Yes. The website provider has confirmed the site complies with WCAG.*
- Has the council registered with ICO as a data controller/processor, appointed a data manager and have appropriate policies in place?  
*Yes, the council has ICO registration and the clerk is the data manager (i.e. the named contact on the GDPR policy and privacy notice). The council has in place a Data Protection Policy, Data Retention Policy, and a Social Media and Electronic Comms policy.*
- Has the council formally adopted an IT policy setting out how everyone – conducts council business in a secure and legal way?  
*IT policy was adopted at the meeting on 9 September 2025 (minute 25/60).*

#### **P Trustees**

- If the council is a trustee, has it met its responsibilities?  
*Great Braxted PC became the sole trustee of The Village Hall charity number 301309 (otherwise known as Great Braxted Pavilion Management Committee) on 06/01/26 as confirmed by the charity commission register (updated governance document and named as trustee) and the minutes of full council meeting 15 January 2026 (minute 25/87).*

*The Charity Commission register needs amending as follows:*

- *Sarah Elizabeth Mann is listed as a trustee. This name needs to be removed.*
- *The contact details need to be those of the parish council as sole trustee.*

*The sole trustee has appointed a Village Hall Management Committee (VHMC) and delegates authority to the committee for day-to-day management through terms of reference. The sole trustee has met once to discuss arrangements and the finances of the charity and to approve ToR.*

*The year end date is 31 March 2026. The VH treasurer will prepare accounts for independent examination and will draft a budget for 2026/27. The intention is for quarterly meetings of the sole trustee to receive finance updates in 2026/27. GBPC will charge the charity for clerk staff time in undertaking sole trustee work (e.g. the extra hours worked in March).*

*The sole trustee has opened a new bank account with Unity Trust. The mandate has 4 signatories: the clerk with authority to view and set up payments, and 3 VHMC members (not councillors) with authority to release payments from the account. In this way the council retains control of the funds as sole trustee: VHMC authorisers cannot set up payments.*

*The grounds around the Pavillion includes the cricket field (owned by the parish council) and the play area and rec field (owned by the charity). There is a degree of complexity in the arrangements:*

- *The parish council owns the play equipment on the charity land and maintains it (ROSPA and more regular inspections). Presumably these costs are gifted to the charity.*
- *The charity receives hire income from the cricket club for use of the land and pavilion and pays a £25 subsidy to the parish council per home game (see Memo of Agreement below).*
- *The parish council cuts the grass in all areas and makes no charge to the charity for rec land maintenance.*
- *The council invoiced the charity for 2 extra cuts of the cricket field (minute 25/91.4) because the fees paid by the cricket club are received by the charity. It is noted that the grounds maintenance invoices do not include VAT.*

*There is a memorandum of Agreement effective from 26 April 2026 between Great Braxted Parish Council (GBPC), Great Totham Cricket Club (GTCC) and Great Braxted Pavilion Management (GBPM) setting out broad terms of use by GTCC of the charity owned pavilion and PC land. It includes the tariff paid by GTCC to GBPM for hire, but not the fees paid by GBPM to GPPC. The MOA states that the tariff is reviewed by GBPM in October, but it is the sole trustee of the charity that will need to review the tariff.*

*To avoid confusion between the role of the sole trustee and the appointed VHMC I'd recommend a refreshed MOA at the end of this cricket season in readiness for 2027 season (and maybe an annually signed agreement thereafter). It's an opportunity to change 'GBPM' to the 'sole trustee of the Village Hall charity' (or whatever new charity name is agreed by the Charity*

*Commission), to review the GTCC tariff to reflect actual costs (considering any investments undertaken by GTCC), to review and include the subsidy paid by the charity to GBPC and include a phrase stating that any proposals to improve the square or outfield are subject to approval of the landowner.*

Jan Stobart, FCCA  
22 April 2026