HEELIS&LODGE

Local Council Services • Internal Audit

Interim Internal Audit Report for Hullbridge Parish Council – 2026/2027

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2025. The following recommendations/comments have been made:

Proper book-keeping

Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. The Council use the Rialtas Omega accounting package. VAT payments are tracked and identified within the year end accounts.

The Council hold the General Power of Competence and LGAs137 does not apply.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations

Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes
Reviewed: 11/5/2026 (Ref: 16/05/26)
Financial Regulations in place: Yes
Reviewed: 11/5/2026 (Ref: 16/05/26)

VAT reclaimed during the year: Yes
Registered: No

Submission Period:	Amount:
01/04/2026-30/06/2026	*£3,333.83*
01/07/2026-30/09/2026	*£9,847.89*

General Power of Competence: Yes Adopted: 11/5/2026
Minute Ref: 8.1/05/26

There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.

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The Council reviewed the following documents during the year of audit:

11/5/2026 (Ref: 16/05/26)

- *Standing Orders*
- *Financial Regulations*
- *LGA Code of conduct*
- *Risk Assessment*
- *Annual Investment Strategy*
- *Fire Risk Assessment*
- *Fire Plan for Visitors to 98 Ferry Road*
- *Strategic Plan 2024-2029*
- *Action Plan 2024-2029*
- *Key Holder Policy - NEW*

14/9/2026 (Ref: 66.1)

- *Vexatious Requests and Complaints Policy*
- *Zero Tolerance Policy*
- *CCTV Policy*
- *General Privacy Notice*
- *Data Protection Policy*
- *Data Audit Policy*
- *Subject Access Request*
- *Freedom of Information*
- *Document Retention Policy*
- *Wheelchair Hire Policy*
- *Bully and Harassment Risk Assessment*

13/7/2026 (Ref: 50/07/26)

- *Dignity at Work Policy*
- *Pay Policy*
- *Expenses Policy*

8/6/2026 (Ref: 34/06/26)

- *Tree Management Policy*
- *Co-option Policy*

13/4/2026 (Ref: 175/04/26)

- *Memorial Trees, Benches & Plaques Policy*
- *Communications Policy*
- *Press & Social Media Policy*
- *Website & Parish Noticeboard Policy*
- *Kendal Park Management Plan*
- *Recording of Meetings*
- *Community Engagement Strategy 47*
- *IT Policy*

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes
Data Protection registration: Yes Ref: Z6496438

Data Protection

The General Data Protection Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Insurance was in place for the year of audit (valid 1/6/2026 – 31/5/2027). The Risk Assessment was reviewed at a full Council meeting held on 11/5/2026 (Ref: 16/05/26). Internal Controls were reviewed at the Annual meeting held on 11/5/2026 (Ref: 14.5/05/26).

Statement of Internal Controls in place: Yes

Recommendation: *To include the following wording into the Statement of Internal Controls to enable the review of the effectiveness of Internal Audit to be incorporated into the annual review of Internal Controls:*

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: £250,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept. £160,812 + £133,275 = £294,087.

Recommendation: *To review Fidelity cover at the 2026-2027 year end.*

Transparency

Compliance with **Assertion 10**:

Website link: https://www.hullbridge-pc.gov.uk/

Privacy Notice in place: Yes
Privacy Notice published: Yes
Link: https://www.hullbridge-pc.gov.uk/Sites/2639/_UserFiles/Files/General_Privacy_Notice_HPC_Updated.pdf
Broken Link: https://www.hullbridge-pc.gov.uk/_UserFiles/Files/2%20General_Privacy_Notice_HPC_Updated.pdf

IT Policy in place: Yes
IT Policy published: Yes
Link: https://www.hullbridge-pc.gov.uk/_UserFiles/Files/Policies%20and%20procedures/HPC%20IT%20Policy.pdf

Data Protection Policy in place: Yes
Data Protection Policy published: Yes
Link: https://www.hullbridge-pc.gov.uk/_UserFiles/Files/Policies%20and%20procedures/Data%20Protection%20Policy%202025.pdf

Accessibility Statement in place: Yes
Accessibility Statement published: Yes
Link: https://www.hullbridge-pc.gov.uk/Sites/2639/_UserFiles/Files/_Other/Accessibility%20statement.pdf

Generic Council email addresses for officials in place: Yes

The Council have met the requirements of Assertion 10.

Under **The Accounts & Audit Regulations** councils must publish on their website:

Audited AGAR:
2026 Annual Return, Section One Published – Yes
2026 Annual Return, Section Two Published – Yes
2026 Annual Return, Section Three Published – Yes

Notice of period for the exercise of public rights (2026)
Published – Yes
Start date: 10/6/2026 (Minute Ref: 14.8/05/26)
https://www.hullbridge-pc.gov.uk/_UserFiles/Files/Finance/Public%20Rights%202025-26.pdf

Notice of Conclusion of Audit (2026)
Published – Yes
https://www.hullbridge-pc.gov.uk/_UserFiles/Files/Finance/Notice%20of%20Conclusion%202026.pdf

Period of Exercise of Public Rights (2026)

Start Date: 10/6/2026 End Date: 21/7/2026

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-2026 on their website.

	Section 1	Section 2	Section 3 (Audited)
2021 - 2022	Yes	Yes	Yes
2022 - 2023	Yes	Yes	Yes
2023 - 2024	Yes	Yes	Yes
2024 - 2025	Yes	Yes	Yes
2025 - 2026	Yes	Yes	Yes

The Council have met the publication requirements.

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure over £200,000 should publish on their website from 1 April 2015:

Expenditure items over £500 (quarterly) published: Yes – published monthly
Link: https://www.hullbridge-pc.gov.uk/Council_Finances_28950.aspx

Procurement data published (contracts exceeding £5,000): Yes
Link: https://www.hullbridge-pc.gov.uk/Council_Finances_28950.aspx

It is noted that the Council have published the lighting contract on the website. There may be other, cumulative contracts, during the year that would also need to the included under the Transparency Code. The list should also include one-off purchases that exceed £5,000 (less any reclaimable VAT) and contracts that are still live within the year of audit.

Recommendation: *To review all purchases/contracts that would exceed the £5,000 threshold.*

Grants awarded to voluntary, community or external bodies published: Yes
Link: https://www.hullbridge-pc.gov.uk/Grant_Assistance_29005.aspx

Senior salaries (over £50,000) published: NA

Land and car parks published: Yes
Link: https://www.hullbridge-pc.gov.uk/Council_Services_32213.aspx

Publication Scheme published: Yes
Link: https://www.hullbridge-pc.gov.uk/_UserFiles/Files/Modelpublicationlist.pdf

The Council have yet to meet the requirements of the Transparency Code. Guidance on documents that need to be published can be found at https://www.gov.uk/government/publications/local-government-transparency-code-2015/local-government-transparency-code-2015

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £266,551 (2026-2027) Date: 12/1/2026 (Ref: 121.2/01/26)

Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.

The Council undertook a review of Allotment fees at a meeting held on 13/7/2026 (Ref: 43.3/07/26), resolving a 10% increase to the 2027-2028 rates.

Cash

Associated books and established system in place

A satisfactory Imprest system is in place and supporting paperwork in place for cash payments. Audit trails were carried out on a sample of transactions and no anomalies were found.

Petty Cash limit: £250

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment and pensions

PAYE System in place: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is carried out by J&M Payroll. Supporting paperwork is in place.

Eligible employees have joined the nominated pension scheme. The last date of re-declaration of compliance was 5/1/2026.

It is noted that the Council undertook a review of salaries at a meeting held on 14/9/2026 (Ref: 58.10), where the National Pay Award was noted.

Asset control	Inspection of asset register and checks on existence of assets Cross checking on insurance cover *To be carried out at the year end.*
Bank Reconciliation	Regularly completed and cash books reconcile with bank statements *All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts. Bank Balances at 30 September were confirmed as:* *Unity Trust Current xxxx2300 £61,557.21* *CCLA PSDF xxxx7436 £212,331.79* *The Council had no outstanding loans at the 2026 year end.*
Reserves	General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified *The Council had adequate general reserves in their 2026 year end accounts. A further examination will take place at the year end audit.*
Year-end procedures	Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate. *To be carried out at the year end audit.*
Sole Trustee	The Council has met its responsibilities as a trustee *The Council is not a sole trustee.*
Internal Audit Procedures	*The 2025-2026 Year End Internal Audit report was considered by the Council at a meeting held on 11/5/2026 (Ref: 14.3).* *A review of the effectiveness of the Internal Audit was carried out on 9/3/2026 (Ref: 152.4/03/26) as part of the appointment process of Heelis & Lodge.* *Heelis & Lodge were appointed as Internal Auditor at a meeting held on 9/3/2026 (Ref: 152.4/03/26).*
External Audit	*The Council formally approved the 2026 AGAR at a meeting of the full Council held on 11/5/2026 (Ref: 14.6/05/26 and 14.7/05/26).* *The External Auditor's report was considered at a meeting held on 14/9/2026 (Ref: 58.3/09/26).* *There were no matters arising from the External Audit.*

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 11/5/2026. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- Loose-leaf minute pages are consecutively numbered as required by legislation.
  Recommendation: To ensure that the presiding chair also initials each loose-leaf minute page in addition to signing and dating the last page of the minutes.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for their assistance during the course of the audit work and the quality of documentation provided for the audit.



Heather Heelis
Heelis & Lodge
3 November 2026