

## **Report to Semer Parish Council**

### **The Internal Audit of the Accounts for the year ending 31 March 2025**

#### **1. Introduction and Summary.**

1.1 The Internal Audit for the year 2024/25 confirmed the continuing progress being achieved by the Clerk and Responsible Financial Officer (RFO), Mrs Vicky Waples, to assist the Council recover from the challenges experienced by the Council prior to her appointment. Mrs Waples has assisted the Council to significantly improve the financial administration and financial control being exercised. The Council continues to work towards achieving a high standard of governance, financial management and control.

1.2 By examination of the 2024/25 accounts and supporting documentation it was confirmed that the Clerk/RFO is undertaking the administration of the Council's financial affairs to a high standard and is producing financial management information to enable the Council to make well-informed decisions.

1.3 The Accounts prepared for the year 2024/25 confirm the following:

*Total Receipts for the year: £3,504.60*

*Total Payments in the year: £4,097.69*

*Total Reserves at year-end: £7,729.15*

1.4 The Annual Governance and Accountability Return (AGAR) was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2024/25 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2024):</i>	<i>Box 1: £8,322</i>
<i>Annual Precept 2024/25:</i>	<i>Box 2: £3,500</i>
<i>Total Other Receipts:</i>	<i>Box 3: £5</i>
<i>Staff Costs:</i>	<i>Box 4: £2,287</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £1,811</i>
<i>Balances carried forward (31 March 2025):</i>	<i>Box 7: £7,729</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £7,729</i>
<i>Total fixed assets:</i>	<i>Box 9: £565</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.5 Sections One and Two of the AGAR are due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2024/25 within the AGAR.

1.6 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the agreed Audit Plan.

**2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).**

2.1 The Annual Parish Council meeting took place on 9 May 2024. The first item of business was the Election of a Chair, as required by the Local Government Act 1972.

2.2 A Clerk and Responsible Financial Officer is in place, Mrs Victoria Waples having been formally appointed by the Council at its meeting on 24 July 2023. At the meeting on 21 November 2024 the Council confirmed the continuation of Mrs Waples as the Council's Clerk/RFO under formal contract based on the Model Contract of Employment for Local Councils which incorporates the Green Book terms. The contract was signed and Mrs Waples was confirmed in the post at SCP 18 for a maximum of 12 hours per month.

2.3 The Council demonstrates good practice by maintaining a standing agenda item for 'Statutory Business'.

2.4 Standing Orders are in place having been reviewed and adopted by the Council at its meeting on 20 March 2025. They have been published on the Council's website and are based on the Model Standing Orders and guidance provided by the National Association of Local Councils (NALC). Revisions to the model Standing Orders were published by NALC on 31 March 2025. The amendments can be included at the Council's next review of Standing Orders.

2.5 Financial Regulations are in place. At its meeting on 20 March 2025 the Council reviewed and adopted the NALC model financial regulations as adapted to Semer. A copy has been published on the Council's website. Revisions to the Model Financial Regulations were published by NALC on 13 March 2025 and these can be included in the Council's next review of the document.

2.6 The Council's Minutes are currently very well presented and provide clear evidence of the decisions taken by the Council in the year. The pages of the Minutes are consecutively numbered and the Clerk/RFO confirmed that each page is currently being signed/initialled by the Chairman of the meeting at which the Minutes are approved.

2.7 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA336292 expiring 2 April 2026). A Privacy Policy is in place and published on the Council's website.

2.8 At its meeting on 21 November 2024 the Council received a Data Protection Impact Assessment and noted the lawful basis for processing data and agreed that the Clerk/RFO would be responsible for reviewing the policy to ensure that it was accurate in its assessments. The Council also received and adopted a Data Protection Policy and a Data Retention and Disposal Policy.

2.9 The Council also has a Privacy Statement and a Privacy Policy in place and both have been published on the Council's website.

2.10 The Council maintains a Freedom of Information (FOI) Act Publication Scheme. A copy has been published on the Council's website. The Freedom of Information Act 2000 obliges parish councils to provide information through a Publication Scheme and in response to requests made by members of the public. The Council has adopted a model scheme published by the Information Commissioners Office (ICO).

2.11 At its meeting on 16 November 2023 the Council adopted a Health and Safety Policy and a Complaints Policy and a copy of each is published on the Council's website. However, as part of the Council's development, a range of additional policies and protocols, relevant to the Council's responsibilities and duties, are required to assist in obtaining effective overall governance.

2.12 The previous Internal Audit Report dated 28 April 2024 recommended that in order to work towards Best Practice the Council should consider adopting a wider range of Policies, Procedures and Protocols which will assist in achieving and maintaining a high standard of governance and administration. The Council agreed to action this recommendation during the year 2025/26.

2.13 At its meeting on 18 January 2024 the Council adopted the Local Government Association (LGA) Model Councillor Code of Conduct 2020 for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. A copy of the Code has been published on the Council's website. The Council has a standing agenda item for the Code of Conduct and Declaration of Members' interests.

2.14 On 28 March 2024 the Council considered transferring to a new website provider. At its meeting on 21 November 2024 the Council received an update on the new website which would be transferred from Onesuffolk to Suffolk.cloud and would be set up as a gov.uk domain which would support dedicated emails for the Clerk/RFO and Councillors. The new website is now in place and the Clerk/RFO is rolling out the arrangements for Councillors to use the .gov.uk address.

2.15 The Council has published a Website Accessibility Statement to assist its compliance with the current website accessibility legislation. The Statement provides technical information and contact details in the event of any queries or complaints.

### **3. Accounting Procedures and Proper Book-keeping (*examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting*).**

3.1 The Cashbook Spreadsheet was found to be in good order and well presented. VAT payments are tracked and separately identified within the Cashbook.

3.2 The Spreadsheet is well referenced and provides a good audit trail to the Bank Statements and the financial information prepared by the Clerk/RFO. The documents provided good evidence in support of the receipts and payments in the year. A sample of transactions was closely examined and was found to be in order, with supporting invoices and vouchers in place.

3.3 Relatively small amounts of VAT are paid each year. The Clerk/RFO confirmed to the Council on 18 January 2024 that a VAT reclaim of £326.42 had been submitted to HMRC covering the period 1 September 2020 to 31 August 2023. The reimbursement was received at bank on 27 December 2023.

3.4 A Statement of Variances (explaining significant differences in receipts and payments between the years 2023/24 and 2024/25) has been prepared by the Clerk/RFO and has been published on the Council's website.

**4. Bank Reconciliation (*Regularly completed and cash books reconcile with bank statements*).**

4.1 At the meeting on 16 November 2023 the Council approved the appointment of Barclays Bank PLC as the Council's bankers and approved the completion of forms to open a Community Account in place of the Current Account which was no longer supported. It was agreed that all Councillors including the Clerk be added to the list of authorised persons with any two authorised persons meeting the signatory requirements on the account.

4.2 The Clerk/RFO reported further on this matter to the Council on 18 January 2024, when it was agreed that the Council would look to implement online banking. This is now in place.

4.3 Bank Balances and up-to-date financial positions are presented to the Council by the Clerk/RFO.

4.4 The Barclays Community Account statement displayed a balance of £7,729.15 as at 31 March 2025 and reconciled to the End-of-Year accounts.

**5. Year End procedures (*Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate*).**

5.1 End-of-Year accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were undertaken and were found to be in order.

**6. Internal Control and the Management of Risk (*Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly*).**

6.1 The Risk Assessment and Financial Management document for the year ending 31 March 2025 was reviewed and adopted by the Council on 20 March 2025 (Minute 7ii refers). The Risk Assessment is comprehensive and lists each topic, the risks identified for each, the level of risk in H, M or L, the Management of the Risk and the Staff Action and Audit Action required or being taken.

6.2 On 20 March 2025 the Council agreed the risk management procedures in place and whilst some risks highlighted were subject to further action, the Council

confirmed there were no regulatory or contractual issues that may impact on the Council for which a further risk assessment might be required

6.3 The Council also reviewed and adopted at its meeting on 20 March 2025 the Statement of Internal Control and the Annual Review of the Effectiveness of Internal Control and Internal Audit for the year ending 31 March 2025. (Minute 7 iii refers). Having reviewed the documents the Council considered that the controls currently in place are effective and appropriate for Semer Parish Council in its management of public finances and agreed that the system of internal control is sound and provides an adequate foundation to mitigate the risks associated with the operation of public money.

6.4 The Council further resolved that, having reviewed internal audit in terms of independence, competence, proportionality and effectiveness, it had complied with its duty under the 2015 Regulations and met the standards of audit provision.

6.5 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the Full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted.

6.6 The Clerk/RFO confirmed that insurance cover was in place during the year 2024/25. The current Policy is provided by Ansvar Insurance and runs for the period 2 November 2024 to 31 May 2025. The Policy provides Public Liability cover and Employer's Liability cover, both at £10m. The Fidelity Insurance (Councillor/Employee Dishonesty) cover stands at £25,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept (£7,729 plus 50% of £3,500 (£1,750) = £9,479).

## **7. Budgetary controls (*Verification of the budgetary process with reference to Council Minutes and supporting documents*).**

Precept 2024/25: £3,500

Precept 2025/26: £4,000

7.1 At the meeting on 18 January 2024 the Council considered and approved the Budget for the year 2024/25. Following a review of the paperwork submitted, and noting the anticipated out-turn to 31 March 2024, the Council agreed to set a revenue budget in the sum of £3,113 which would include costed salary, increase in insurance premium, upgrades to the website and provision for an internal auditor. The meeting considered the Precept for 2024/25 and agreed to set the sum of £3,500 noting that the impact on a Band D property would be an increase of 1.95% or £1 as the tax base for 2024/25 showed a decrease of 1.9% over that set for 2023/24.

7.2 The Clerk/RFO is ensuring that the Council has sound budgetary procedures in place The 2024/25 Budget papers were detailed and informative and ensured that Councillors had sufficient information to make informed decisions.

7.3 The Clerk/RFO presented a Budget Monitoring Report (Actual versus Budget analysis) to the Council on 18 July 2024 in order to ensure that the estimates for 2024/25 were being used effectively for financial control and budgetary control purposes.

7.4 Similarly, at the meetings on 21 November 2024 and 16 January 2025 the Council reviewed the up-to-date Actual versus Budget report and noted the anticipated outcomes for the year ending 31 March 2025.

7.5 At the meeting on 21 November 2024 the Council also considered the 1st Draft for the Budget for the year 1 April 2025 to 31 March 2026. Confirmation of the budget that was set for 2025/26 in the sum of £4,382 was given with a Precept of £4,000. It was agreed that the Budget and Precept would be formally approved at the meeting scheduled in January 2025 once the tax base had been confirmed by the District Council.

7.6 At the meeting on 16 January 2025 the Council considered and approved the precept of £4,000 to be set on the parish for the year 2025/26. This would equate to a Band D council tax element of £56.48 per annum which was an increase of 7.49% or £3.94 over that set for the previous year. The annual expenditure budget set for the year 2025/26 would be £7,232.00 which would be funded from the precept, known income streams and earmarked reserves.

7.7 The Precepts were agreed in Full Council and the Precept decision and amount have been clearly Minuted. The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

7.8 At its meeting on 21 November 2024 the Council reviewed a Reserve Policy as drawn up by the Clerk/RFO and agreed to adopt the policy in its entirety noting the recommendation to hold a minimum of three months' worth to a maximum of twelve months of revenue costs as a general reserve.

7.8 The Council's Overall Reserves at the year-end 31 March 2025 totalled £7,729.15 and included the following Earmarked Reserves totalling £5,350.00:

- Asset Maintenance: £2,000.00
- Staff Contingency: £500.00
- A1141 Speed Limit Project: £2,850.00

7.9 The General Working Reserves (Overall Reserves less Earmarked Reserves) accordingly totalled £2,379.15 (59% or 7 months equivalent of the 2025/26 Precept) which meets the generally accepted Best Practice position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure/Precept (the JPAG Proper Practices Guide, Item 5.34 refers).

**8. Income Controls (regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms).**

8.1 Receipts are reported to the Council by the Clerk/RFO as a matter of routine. The Receipts recorded in the Cashbook consisted of the Precept (£3,500), and Wayleave Receipt – Church Meadow (£4.60).

8.2 The Receipts were cross referenced with the Council's Bank Statements and were found to be in order.

**9. Petty Cash (Associated books and established system in place).**

9.1 A Petty Cash system is not in use. An expenses system is in place, with online payments being made out for expenses incurred.

**10. Publication Requirements and the Transparency Code (Compliance for smaller councils with income/ expenditure under £25,000).**

10.1 Under the provisions of the Transparency Code, Semer Parish Council can be designated as a 'Smaller Council'.

10.2 The Council's website is: <http://semr.onesuffolk.net/parish-council/>

10.3 Smaller authorities should publish on their website:

- a) All items of expenditure above £100:  
Published on the website
- b) Annual Governance Statement, AGAR, Section One:  
2023/24 published on website
- c) End of year accounts, AGAR, Section Two:  
2023/24 published on website
- d) Annual Internal Audit report within AGAR:  
2023/24 published on website
- e) List of councillor or member responsibilities:  
Published on the website
- f) Details of public land and building assets (Asset Register):  
Published on the website
- g) Minutes, agendas and meeting papers of formal meetings:  
Published on the website

10.4 The Council is complying with the requirements of the Transparency Code.

10.5 The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 required the Council to publish a 'Notice of Public Rights and Publication of Annual Governance and Accountability Return (Exempt Authority)' on a publicly accessible website. At its meeting on 9 May 2024 the Council received the dates from the Clerk/RFO of the period for the exercise of public rights and publication requirements of the AGAR for the year ending 31 March 2024. The Council noted the dates set by the Clerk/RFO which were confirmed as Monday 5 June until Friday 14 July 2024.

10.6 The Internal Auditor was able to confirm that the document for the year 2023/24 was readily accessible on the Council's website and displayed the Date of Announcement, Details of Person to contact to view the accounts and the Details of the person making the announcement.

10.7 The remaining documents required to be published, as listed in the AGAR Page 1 Guidance Notes, the Certificate of Exemption and Bank Reconciliation and Analysis of Variances were confirmed as easily accessible on the Council's website.

**11. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment*).**

11.1 Payroll Services are operated in-house in accordance with HMRC requirements. PAYE is in operation. The P60 End of Year Certificate was presented to the Internal Auditor.

11.2 From 24 July 2023 the Council employed Mrs Waples as the Clerk/RFO under a Statement of Particulars dated 3 August 2023, the terms of engagement initially fixed for one year. At the meeting on 21 November 2024 the Council confirmed the continuation of Mrs Waples as the Council's Clerk/RFO under formal contract based on the Model Contract Employment for Local Councils which incorporates the Green Book terms. The contract was signed and Mrs Waples was confirmed in the post at SCP 18 for a maximum of 12 hours per month.

11.3 With regard to the legislation relating to workplace pensions, the Clerk/RFO confirmed to the Council on 18 January 2024 that a declaration of compliance under the Pensions Act 2008 had been submitted to the Pensions Regulator on 11 January 2024. The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years.

**12. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).**

12.1 The Council's Asset Register for the year ending 31 March 2025 was reviewed and approved by the Council at its meeting on 20 March 2025. Councillors were in agreement that the Register fairly represented the assets under the control or remit of the Parish Council for ownership and maintenance for the year ending 31 March 2025.

12.2 As at 31 March 2025, the Asset Register displays a total valuation of £564.98, The assets are valued at cost or at a nominal (community) value of £1 to ensure that the Council's ownership and responsibility are recognised and not lost or forgotten. The Assets listed are:

Village Sign:	£1.00
Worhouse Graveyard;	£1.00

Church Meadow: £1.00  
HP Pavilion Laptop: £561.98

12.3 The value has been correctly entered into Box 9 of Section 2 of the AGAR (rounded to £565 for purposes of the Return).

**13. Internal Financial Controls, Payments Controls and Audit Procedures (Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).**

13.1 The Clerk/RFO continued to achieve step-change improvements during 2024/25 in securing satisfactory internal financial controls within the Council. The Clerk/RFO provides comprehensive financial reports to Council meetings and Councillors are being provided with information to enable them to make informed decisions.

13.2 The Council receives at each meeting a Schedule of any receipts received and expenditure incurred since the previous meeting for retrospective approval. The Council also receives details of invoices awaiting authorisation and payment and details of the financial position of the Council, including the amount of funds held and a completed Bank Reconciliation.

13.3 Invoices/vouchers were cross checked with the Cashbook and bank statements on a sample basis and were found to be in good order.

13.4 It was noted that Cheque book counterfoils were initialled by Signatories in verification of the payment, as required by the Council's Financial Regulations (Item 6.5). Internet Banking is now in place with the Clerk/RFO as the System Administrator who sets up the payment which is then authorised by one Councillor (of five) to release the payment in accordance with the Council's Financial Regulations item 6.10 et seq.

13.5 Receipts and payments are listed in the Council's Minutes as part of the overall financial control framework. Invoices/vouchers for payment are initialled by signatories and, where necessary, the cheque number is written on the paid invoice/voucher to secure an audit trail. Internet banking is now in operation for the making of payments.

13.6 The Internal Audit Report for the previous year, 2023/24 was dated 28 April 2024 and put forward 8 recommendations which have been listed at Appendix A below together with the progress achieved in addressing the issues involved. The Report was received and accepted by the Council at its meeting on 9 May 2024 when it was agreed that the Clerk/RFO would draw up a plan to enable the Council to respond to the recommendations and to include a timetable for action as well as those responsible for the actions.

13.7 At the meeting on 18 July 2024 the Council considered the Clerk/RFO's paper on the audit plan in relation to recommendations made within the internal audit report. The Clerk/RFO provided an update on the items that had been identified and the actions being taken to address the outstanding points. Updates were provided to

the Council at the meetings on 21 November 2024 and 20 March 2025 to ensure that the Council was compliant with legislation and procedures were tightened.

13.8 At the meeting held on 20 March 2025 the Council reviewed the effectiveness and scope of Internal Audit for 2023/24, including the proposed terms of reference and the audit plan, and formally appointed the Internal Auditor for the year. Having reviewed internal audit in terms of independence, competence, proportionality and effectiveness, the Council complied with its duty under the 2015 Regulations and met the standards of audit provision. Similarly, by reviewing the terms of reference, the Council followed good practice in accordance with the Joint Panel on Accountability and Governance (JPAG) Guide and recognised internal audit's function to test and report on the Council's internal control arrangements.

#### **14. Sole Trustee (*To confirm that the Town Council has met its responsibilities as a trustee*).**

14.1 The Council has **Sole Trustee responsibilities for the Church Meadow Charity** (Registration no. 1014927). At the meeting on 21 November 2024 Councillors reported that they had received communication from the Charity Commission in relation to the Charity of which the Council was sole trustee. Recently, the Commission had changed the manner in which access was made to its website for updating of information and this appeared to have been missed by the Council. All Councillors were in agreement that it was the Parish Council that was the sole trustee of the charity and not individual councillors and that the assets (the field) were those of the Parish Council. It was agreed that Councillor Nuttall, as one of the named trustees, would liaise with the Commission to get the Clerk/RFO as the named contact which would then allow her to amend details and submit returns as required.

14.2 The Charity Commission records the charity as a 5-acre meadow next to Semer Church used by walkers and occasional village events. The Governing document is described as a Declaration of Trust executed on 20 October 1992 for the preservation and maintenance of Semer Meadows as Open Space for the inhabitants of the Parish of Semer and for their recreation and other leisure time occupation.

14.3 The Annual Return for the year ended 31 March 2024 is recorded by the Charity Commission as received on 21 January 2025, within the required time limit.

#### **15. External Audit (*Exemption declared or any Recommendations put forward/ comments made following the Limited Assurance Review*).**

15.1 An External Audit was not required in the year 2023/24 as the higher of gross income or gross expenditure did not exceed £25,000 in the year of account. At its meeting on 9 May 2024 the Council approved the completion of the Certificate of Exemption from a Limited Assurance Review for that year. A copy of the Certificate has been published on the Council's website.

15.2 For the year 2024/25 the Council may similarly apply for Exemption from a Limited Assurance Review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.

## 16. Additional Comments.

16.1 I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work and for the excellent presentation of all documents for the audit.

*Trevor Brown*

**Trevor Brown, CPFA**

**Internal Auditor**

**25 April 2025**

## APPENDIX A

### **Recommendations put forward in the 2023/24 Internal Audit Report dated 28 April 2024 and the Progress achieved in meeting these issues.**

**Recommendation 1:** The Council should comply with the Local Government Act 1972 at the meeting in May 2024 and formally elect a Chair as its first item of business.

**Update as at 25 April 2025:** This has been addressed. The Annual Parish Council meeting took place on 9 May 2024 and the first item of business was the Election of a Chair, as required by the Local Government Act 1972.

**Recommendation 2:** The Council should consider and adopt appropriate Data Protection Policies and Procedures to support compliance with the General Data Protection Regulations (GDPR). The Policies can include:

Data Protection Policy  
Data and Electronic Information Retention Policy  
Data and Information Security Policy  
Subject Access Policy  
Lawful basis for Processing Data

**Update as at 25 April 2025:** At its meeting on 21 November 2024 the Council received a Data Protection Impact Assessment and received and adopted a Data Protection Policy and a Data Retention Policy. The Council also has a Privacy

11

Statement and a Privacy Policy in place and all these documents have been published on the Council's website.

**Recommendation 3:** In order to work towards Best Practice the Council should consider adopting a wider range of Policies, Procedures and Protocols which will assist in achieving and maintaining a high standard of governance and administration.

**Update as at 25 April 2025:** The Clerk/RFO advised that this recommendation is to be actioned during the year 2025/26.

**Recommendation 4:** The Council should construct and publish a Website Accessibility Statement to assist compliance with the current website accessibility legislation or request the website host to publish a suitable document. The Statement should include details of website navigation, accessing information and display contact details to report accessibility problems with the website.

**Update as at 25 April 2025:** The Council has published a Website Accessibility Statement to assist its compliance with the current website accessibility legislation.

**Recommendation 5:** The Council should consider increasing the insurance cover for Fidelity Guarantee (Councillor/Employee Dishonesty) to meet the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept (£8,322 plus 50% of £3,500 (£1,750) = £10,072).

**Update as at 25 April 2025:** This has been addressed. At the renewal in June 2024 the Clerk/RFO increased the Fidelity Guarantee cover from £5,000 to £25,000 which is the next bracket available.

**Recommendation 6:** A Reserves Policy should be constructed, considered and adopted by the Council to provide a framework for future management of Reserves in place.

**Update as at 25 April 2025:** At its meeting on 21 November 2024 the Council reviewed a Reserve Policy as drawn up by the Clerk/RFO and agreed to adopt the policy in its entirety noting the recommendation to hold a minimum of three months' worth to a maximum of twelve months of revenue costs as a general reserve.

**Recommendation 7:** The Council should (for the 2023/24 year) publish all information and data as required by the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 and the items as listed in the Annual Governance and Accountability Return Guidance Notes.

**Update as at 25 April 2025:** This has been addressed; all required information and data has been published in respect of the year 2023/24. The Council took the

following actions for the period of public rights for the inspection of the accounts relating to the year ending 31st March 2024:

1. The Proper Officer set the dates for the period of public rights and publication of the annual governance and accountability return for exempt authorities as commencing on 3 June 2024 and ending on 12 July 2024.
2. The notice, upon which the dates are written, is dated 2 April 2024 and has been uploaded to the website operated by the council <https://semer.onesuffolk.net/> and covers the 30-working day period and included the first 10 working days of July 2024.
3. The Council approved the above dates at the meeting of 9 May 2024 at which it declared itself eligible to apply for an exemption from a limited assurance review.
4. Actual publication date of all of the details named above was 17 May 2024 which was at least one day before the period of public rights began.
5. Alongside the notice for the period of public rights was a further notice giving readers a summary of their rights in respect of Local Authority Accounts

**Recommendation 8:** The Council should ensure that all Cheque book counterfoils are initialled by Signatories in verification of the payment, as required by the Council's Financial Regulations (Item 6.5)

**Update as at 25 April 2025:** This is being addressed. The Council has since moved to internet banking for the making of payments.