

Minutes of the Finance & General Purposes Committee held on **30<sup>th</sup> October 2025, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

**Present:** Cllrs. J. Anderson, A. Crotch, G. Everett (Chair) and A. Taylor.

**In attendance:** Amy Pinkham, Parish Clerk & RFO

**Meeting Opened:** 7:00pm

**1. To receive apologies and consider acceptance for absence.**

Apologies received and accepted for Cllr. R. Turner.

**2. To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation.**

None.

**3. To receive minutes of the meeting of the Finance & General Purposes Committee held on 31<sup>st</sup> July 2025 for approval [Pg1-4].**

The Minutes were **AGREED** as an accurate record of the meeting and signed by the Chair.

**4. To receive any questions or comments from members of the public.**

No members of the public present.

**5. To receive Clerk's Report on matters arising from previous meetings of the Committee [Pg5-8].**

The Committee received the report with no further comments or questions.

**6. To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q2 [Pg9-13].**

The Committee received the report with thanks and **AGREED** to use the revised report format moving forward.

**7. To receive internal control check Q2 and consider recommendations for action [Pg14].**

The Committee received the report with no further comments or questions.

**8. To review Internal Controls Document and consider recommendations for amendment for approval by Council [Pg15-25].**

Taking into consideration the range of internal controls in place to prevent and detect inaccuracies and fraud, and the outcomes from recent internal and external audit reports the Committee **AGREED** to cease internal controls checks for Proper Bookkeeping currently undertaken by an appointed member of the Committee, noting the overall risk to the Council was low.

The Committee **AGREED** to recommend the Internal Control Document as presented for approval by Council.

In line with 2.6 of the Council's adopted Financial Regulations, it was noted that checks on bank reconciliations would continue.

**9. To receive the Internal Audit Action Plan for monitoring status of agreed corrective action [Pg26-32].**

The Committee received the report with no further comments or questions.

**10. To receive 2025-26 interim internal audit report and consider proposed response for action for approval by Council [Pg47-64].**

The Committee agreed to discuss item 10 after item 14.

The Committee **AGREED** to recommend the proposed corrective action to the interim internal audit report as presented for approval by Council.

Following discussion of recommendation 2, it was noted that that all Grant applications are considered in meetings held in public and this could be noted in the Council's Grant Policy to aid transparency for applicants.

**11. To review Asset Register for appropriateness and accuracy [Pg33].**

The Committee reviewed the Asset Register and **AGREED** no changes to the Council's insurance schedule was required at this time.

**12. To note update on banking arrangements, including the bank mandate [Pg34].**

The Committee noted the update for information. It was further confirmed that removal of Cllr. S. White and record of current signatories held for Cambridge Building Society had now been received.

**13. To consider draft budget for 2026-27 for recommendation for approval by Council [Pg35-43].**

The Committee **AGREED** to recommend the 2026-27 draft budget as presented for approval by Council.

It was noted that the Council was approaching sufficient Earmarked Reserves for some items and the Committee **AGREED** to consider applying a cap for these items as part of next years budget exercise to ensure reserves held did not exceed required funds.

It was noted that Councillor access to Microsoft Sharepoint may no longer be required following the publication of papers on the Council's website and that licenses should be reviewed by the Clerk to determine if a reduction in fees can be applied.

**14. To consider recommendation to amend Terms of Reference for Events Advisory Group [Pg44-46].**

The Committee **AGREED** to amend the Terms of Reference for the Events Advisory Group as presented.

**15. To note exchange of information.**

The Committee noted positive feedback following the recent whole Council training. Cllr. G. Everett confirmed a wreath would be laid for Remembrance Sunday on 9<sup>th</sup> November 2025.

The Committee noted a funeral service would be held for Alan Ebbage who passed away peacefully aged 103 on Friday 14<sup>th</sup> November 2025 at 1:00pm at St. Margarets Church. Councillors and those that knew him were invited to attend.

The Committee noted that the Charity Amber's Army was scheduled to open its first shop and support hub in Drayton on 15<sup>th</sup> November 2025 and Councillors were invited to attend.

**16. To note the date and time of the next meeting is scheduled to take place on Thursday 29<sup>th</sup> January at 7:00pm at KGV.**

The Committee noted the date and time of the next meeting of the Committee.

**Meeting Closed:** 7:45pm

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<b>Paper</b>	<b>FGP3:</b> To receive minutes of the meeting of the Finance & General Purposes Committee held on 31 <sup>st</sup> July 2025 for approval.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p>Per section 12 of the Council's adopted Standing Orders, Committee members are asked to confirm by resolution the accuracy of the draft minutes of the previous meeting.</p> <p>The minutes shall be taken as read, and there shall be no discussion except in relation to their accuracy.</p> <p>A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).</p> <p>Confirmed minutes shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.</p> <p><u>For information</u></p> <p>Per section 3t of the Council's adopted Standing Orders, the minutes of a meeting shall include an accurate record of the following:</p> <ul style="list-style-type: none"> <li>i. the time and place of the meeting;</li> <li>ii. the names of councillors who are present and the names of councillors who are absent;</li> <li>iii. interests that have been declared by councillors and non-councillors with voting rights;</li> <li>iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;</li> <li>v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;</li> <li>vi. if there was a public participation session;</li> <li>vii. and the resolutions made.</li> </ul>	
<b>Recommendation</b>	
The Committee is asked to confirm the accuracy of the minutes of the last meeting of the Committee.	

Minutes of the Finance & General Purposes Committee held on **31<sup>st</sup> July 2025, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

**Present:** Cllrs. J. Anderson, A. Crotch, G. Everett (Chair), A. Taylor, and S. White.

**In attendance:** Amy Pinkham, Parish Clerk & RFO

**Meeting opened:** 7:00pm

**1. To receive apologies and consider acceptance for absence.**

None.

**2. To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation [Pg1-4].**

None.

**3. To receive minutes of the meeting of the Finance & General Purposes Committee held on 24<sup>th</sup> April 2025 for approval [Pg5-8].**

The minutes were **AGREED** as an accurate record of the meeting and signed by the Chairman.

**4. To receive any questions or comments from members of the public on matters on the agenda.**

No members of the public present.

**5. To receive Clerk's Report on matters arising from previous meetings of the Committee [Pg9-12].**

The Committee received the report with no further comments or questions.

**6. To receive statement of receipts and payments and explanation of material variances comparing planned and actual expenditure for Q1 [Pg13-28].**

The Committee received the report with no further questions. It was noted that the report could be streamlined and it was agreed to trial an amended version of the report to remove those items that did not require an explanation and reference to future quarters.

**7. To receive internal control check Q1 and consider recommendations for action [Pg29-31].**

The Committee received the report and queried the continued need for internal control checks taking into consideration the range of controls already in place to prevent and detect inaccuracies and fraud.

The Committee **AGREED** to review the Internal Controls Document at its next meeting to consider the overall risk and continued need for internal control checks.  
It was noted that checks on bank reconciliations would continue as stipulated in 2.6 of the Council's Financial Regulations.

**8. To receive the 2024-25 Internal Audit Action Plan for monitoring status of agreed corrective action [Pg32-62].**

The Committee received the report with no further questions or comments.

**9. To receive 2024-25 Year-End Internal Audit Report and consider recommendations for action for approval by Council [Pg5-8].**

The Committee **AGREED** to recommend corrective action as presented for approval by Council.

**10. To review banking arrangements, including the bank mandate [Pg63-64].**

The Committee noted the signatories and signing mandate for each bank as agreed by Council at the August 2024 meeting with no recommendations for amendment.

Outstanding confirmation of signatories and signing arrangements for Cambridge Building Society were noted as received at the meeting in line with the agreed mandate.

It was noted that an update on signatories and signing arrangements for Unity Trust Bank and Skipton Building Society would be circulated once received.

**11. To consider budget proposals for 2025-26 financial year [Pg65-73].**

The Committee **AGREED** to include budget proposals as presented for consideration in the draft budget at the October meeting subject to the following amendments: to remove replacement printer costs from Earmarked Reserves should Council approve leasing instead of purchasing, to not increase Election Reserve as likelihood of an election was considered low and costs could be met from the General Reserve if required.

The Committee noted a request for a newsletter to be distributed to every household in Drayton and considered options for hand delivering or the possibility of increasing content in the publication Just Drayton and Taverham.

The Committee **AGREED** to consider regular content on Facebook in the first instance as a means to share information with the Community but would re-consider a newsletter at a future date. It was noted that the Community Events Working Group could consider the parameters for Facebook use including range and consistency of content upload.

The Committee requested quotes for conference microphones to be considered at the next meeting.

**12. To review the effectiveness of internal audit arrangements and consider re-appointment of internal auditor for approval by Council [Pg74-83].**

In considering the review of effectiveness of internal audit arrangements and the proposed internal audit plan for 2025-26 supplied, the Committee confirmed the arrangements for internal audit remained effective and **AGREED** to recommend the re-appointment of Mrs. V. Waples to undertake the internal audit for the year ending 31st March 2026.

**13. To consider draft IT Policy for recommendation for approval by Council [Pg84-88].**

The Committee **AGREED** to recommend the IT Policy as presented for approval by Council.

It was noted that associated costs for data back-up had been received and were authorised by the Parish Clerk & Chairman and that ongoing costs would be included in the 2025-26 budget.

It was clarified that while Councillors use personal devices, any login to the Council's Microsoft accounts was secured with two-factor authorisation.

**14. To consider amendment to Standing Orders for recommendation for approval by Council [Pg89-111].**

The Committee **AGREED** to recommend amendment to Standing Orders as presented for approval by Council including any further changes agreed under item 17 of the agenda.

**15. To consider amendment to Financial Regulations for recommendation for approval by Council [Pg112-132]**

The Committee **AGREED** to extend the meeting to allow completion of the business on the agenda.

The Committee **AGREED** to recommend amendment to Financial Regulations as presented including the following changes to the current regulations:

3.7 – That the Finance & General Purposes Committee appoints the internal auditor.

4.11 – That Committees be permitted to, add to or withdraw from, earmarked reserves subject to their Terms of Reference and spending limits as set out in 5.15.

5.6 – That regulation 5.6. is removed noting that contracts exceeding £30,000 were rare and can be decided on a case-by-case basis.

5.8 – That the value of contracts is increased to £5000

5.9 – That reference to preferred suppliers is amended to approved suppliers.

5.15 – That the authorised expenditure for the Clerk in conjunction with the Chairman is increased to £2,000 and increased to £7,500 for Committees.

5.17 – That the threshold is increased to £2,000.

16.5 – That the threshold is increased to £500.

**16. To consider amendment to Investment of Surplus Funds Policy for recommendation for approval by Council [Pg133-138].**

The Committee **AGREED** to recommend amendment to the Investment Policy as presented for approval by Council.

**17. To consider amendment to Standing Order 3e subject to draft guidance on public speaking [Pg139-144].**

The Committee **AGREED** to recommend amendment to Standing Order 3e to remove “in respect of the business on the agenda” for approval by Council.

The Committee **AGREED** not to pursue the A4 style guidance on the public forum and use the more detailed guidance as presented for both the website and at meetings subject to the following amendments: Under item 3 bullet point 2 to remove reference to “allow time for everyone” and include a maximum of 20 minutes in total, remove section 6 and separate guidance on requesting agenda items, amend the heading for section 9 to read “Meeting Code of Conduct”, add more information on how to contact the Parish Clerk.

**18. To note exchange of information.**

None.

**19. To note the date and time of the next meeting is scheduled to take place on Thursday 30<sup>th</sup> October 2025 at 7pm at KGV.**

The Committee noted the date and time of the next meeting of the Committee.

**Meeting closed: 9:47pm**

<b>Paper</b>	<b>FGP5:</b> To receive the Clerks Report on Committee matters arising from previous meetings.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p>It is considered good practice for the Clerk to maintain a log of matters arising from previous meetings to ensure actions progress as resolved and in a timely manner.</p> <p>Matters arising shall include a record of the following:</p> <ol style="list-style-type: none"> <li>1. The meeting date</li> <li>2. The minute reference</li> <li>3. The agenda item</li> <li>4. The resolution</li> <li>5. Status update</li> </ol> <p>The Clerks Report on Committee matters arising from previous meetings is intended as a verbal update on progress only or to note the completion of an action for information. It is not intended for detailed discussion or decision.</p> <p>If the item requires a substantial paper for discussion and decision by the Committee the item will appear under its own agenda item.</p> <p>Matters arising from previous meetings will continue to appear under matters arising until such a time that the item is complete where it will then be removed from the report.</p>	
<b>Recommendation</b>	
The Committee is asked to receive the report for information.	



Meeting Date	Minute Ref.	Agenda Item	Resolution (extract from the minutes for ALL resolutions)	Status Update
20.01.2025	14	To review Standing Order 3e regarding public participation and consider recommendations for amendment for approval by Council	The Committee <b>AGREED</b> in principal to recommend amendment of Standing Order 3e to permit public speaking on any matter for approval by Council subject to the development of guidance on public speaking and a protocol for responding for consideration at the next meeting.	<b>Complete:</b> Guidance considered at July 2025 meeting of FGP. See below for outcome.
24.04.2025	15	To consider amendments to Credit Card Policy for recommendation for approval by Council.	The Committee <b>AGREED</b> to consider further amendments to the Credit Card Policy at a later date as recommended in the report.	<b>Ongoing:</b> Item added to Policy Review Schedule.
24.04.2025	16	To consider quote for Council Member Training.	The Committee <b>AGREED</b> to book whole Council training from September 2025 as follows; a Thursday evening from 6pm onwards with refreshments, to cover the following topics; Roles & Responsibilities, Powers & Duties, Meetings, Governance & Finance, The Code of Conduct and Planning Overview.	<b>Complete:</b> Training took place on Thursday 16th October at 6pm at KGV.
31.07.2025	3	To receive minutes of the meeting of the Finance & General Purposes Committee held on 24th April 2025 for approval	The minutes were <b>AGREED</b> as an accurate record of the meeting and signed by the Chairman.	<b>Complete:</b> Approved minutes published on Council website.
31.07.2025	7	To receive internal control check Q1 and consider recommendations for action	The Committee <b>AGREED</b> to review the Internal Controls Document at its next meeting to consider the overall risk and continued need for internal control checks. It was noted that checks on bank reconciliations would continue as stipulated in 2.6 of the Council's Financial Regulations.	<b>Complete:</b> Internal Controls document presented under item 8 of the agenda at the October meeting.
31.07.2025	9	To receive 2024-25 Year-End Internal Audit Report and consider recommendations for action for approval by Council	The Committee <b>AGREED</b> to recommend corrective action as presented for approval by Council.	<b>Complete:</b> Corrective action presented and approved at the August meeting of the Council.

Meeting Date	Minute Ref.	Agenda Item	Resolution (extract from the minutes for ALL resolutions)	Status Update
31.07.2025	11	To consider budget proposals for 2025-26 financial year	The Committee <b>AGREED</b> to include budget proposals as presented for consideration in the draft budget at the October meeting subject to the following amendments: to remove replacement printer costs from Earmarked Reserves should Council approve leasing instead of purchasing, to not increase Election Reserve as likelihood of an election was considered low and costs could be met from the General Reserve if required.	<b>Complete:</b> Draft budget presented under item 13 of the agenda at the October meeting.
			The Committee <b>AGREED</b> to consider regular content on Facebook in the first instance as a means to share information with the Community but would re-consider a newsletter at a future date. It was noted that the Community Events Working Group could consider the parameters for Facebook use including range and consistency of content upload.	<b>Complete:</b> Parameters for Facebook use agreed at August 2025 meeting of Community Events Working Group.
31.07.2025	12	To review the effectiveness of internal audit arrangements and consider re-appointment of internal auditor for approval by Council	In considering the review of effectiveness of internal audit arrangements and the proposed internal audit plan for 2025-26 supplied, the Committee confirmed the arrangements for internal audit remained effective and <b>AGREED</b> to recommend the re-appointment of Mrs. V. Waples to undertake the internal audit for the year ending 31st March 2026.	<b>Complete:</b> Recommendation of appointment presented and approved at the August meeting of the Council.
31.07.2025	13	To consider draft IT Policy for recommendation for approval by Council	The Committee <b>AGREED</b> to recommend the IT Policy as presented for approval by Council.	<b>Complete:</b> IT Policy presented and approved at August meeting of the Council.
31.07.2025	14	To consider amendment to Standing Orders for recommendation for approval by Council	The Committee <b>AGREED</b> to recommend amendment to Standing Orders as presented for approval by Council including any further changes agreed under item 17 of the agenda.	<b>Complete:</b> Standing Orders presented and approved at August meeting of the Council.
31.07.2025	15	To consider amendment to Financial Regulations for recommendation for approval by Council	The Committee <b>AGREED</b> to recommend amendment to Financial Regulations as presented	<b>Complete:</b> Financial Regulations presented and approved at August meeting of the Council.
31.07.2025	16	To consider amendment to Investment of Surplus Funds Policy for recommendation for approval by Council	The Committee <b>AGREED</b> to recommend amendment to the Investment Policy as presented for approval by Council.	<b>Complete:</b> Investment Policy presented and approved at August meeting of Council.

Meeting Date	Minute Ref.	Agenda Item	Resolution (extract from the minutes for ALL resolutions)	Status Update
31.07.2025	17	To consider amendment to Standing Order 3e subject to draft guidance on public speaking	<p>The Committee <b>AGREED</b> to recommend amendment to Standing Order 3e to remove “in respect of the business on the agenda” for approval by Council.</p> <hr/> <p>The Committee <b>AGREED</b> not to pursue the A4 style guidance on the public forum and use the more detailed guidance as presented for both the website and at meetings subject to the following amendments: Under item 3 bullet point 2 to remove reference to “allow time for everyone” and include a maximum of 20 minutes in total, remove section 6 and separate guidance on requesting agenda items, amend the heading for section 9 to read “Meeting Code of Conduct”, add more information on how to contact the Parish Clerk.</p> <hr/>	<p><b>Complete:</b> Standing Orders presented and approved at August 2025 meeting of the Council.</p> <hr/> <p><b>Ongoing:</b> Guidance laminated and available at all Council meetings for information. Guidance to be added to Council website.</p> <hr/>

<b>Paper</b>	<b>FGP6: Budget Report</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>Quarterly Budget reports within Scribe Accounts are a key financial reporting feature. The report adjusts the annual budget according to routine payments and planned activity throughout the year, producing an accurate comparison between budgeted and actual expenditure per quarter.</p> <p>Quarterly budget reports are now available live from Scribe and will be presented as a standing item for all Committees from June 2024 to promote informed decision-making and enhanced financial transparency.</p> <p>In addition, the Finance &amp; General Purposes Committee will receive quarterly reports for all Committees of the Council with the aim of:</p> <ul style="list-style-type: none"> <li>• Monitoring financial performance, helping to identify potential issues or inefficiencies throughout the year</li> <li>• Refining budgeting and forecasting processes over time</li> <li>• Gaining an informed understanding of financial performance as affected by various factors</li> <li>• Creating more accurate and flexible budgets that better anticipate Council's future needs and adapt to different circumstances</li> <li>• Streamlining variance reporting required for Year-End</li> </ul> <p><u>Recommendation</u></p> <p>In accordance with regulation 4.10 of the Council's adopted Financial Regulations, the Committee is asked to receive the attached quarterly budget report and supporting explanation of material variance for the purpose of monitoring progress during the year and consider any recommendations for action.</p> <p>For the purpose of this exercise "material" shall be in excess of 15% of the budget.</p>	
<b>Recommendation</b>	
The Committee is asked to receive the report and consider recommendations for action.	

Explanation of Material Variances: Accumulative to end of Q2						
Ref.	Cost Centre	Budgeted	Actual	Variance	Explanation Required	Comment
1	Income	£229,424.00	£264,412.45	15%	Y	Successful application to Norfolk County Council for Bus Shelter Grant. Receipt of first installment for Pitch Maintenance Programme at Longdale. Receipt of CIL Income for Drayton Old Lodge.
2	Finance & General Purposes	£19,984.00	£17,005.84	14%	N	
3	Environment & Highways	£6,032.50	£9,547.34	-58%	Y	Unexpected tree removal costs for vandalism at Green Lanes. Additional days labour for weedpulling due to extensive growth of invasive balsam weed at Green Lanes.
5	Playing Fields & Property	£20,895.00	£23,276.45	-11%	N	
6	Staffing	£58,728.36	£56,571.86	3%	N	
8	Earmarked Reserves	£5,150.00	£6,521.85	-26%	Y	VAT advice for KGV Refurbishment. Additional solar street lighting on Herbert Nursey Close. New signage for play areas pending completion of works and invoice.

**Drayton Parish Council - Quarter 2**  
**(01/07/2025 to 30/09/2025 - All Cost Centres and Codes)**

21 October 2025 (2025-2026)

	2nd Quarter						Accumulative to end of 2nd quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
<b>1. Income</b>												
10 Precept	104,892.00	104,892.00	(0%)			(N/A)	209,784.00	209,784.00	(0%)			(N/A)
13 Income on Investment	2,500.00	3,634.98	1,134.98(45%)			(N/A)	5,000.00	7,362.30	2,362.30(47%)			(N/A)
14 Miscellaneous	540.00	9,747.20	9,207.20(1705%)			(N/A)	540.00	20,134.20	19,594.20(3628%)			(N/A)
21 Insurance Bowls Club Reimburse			(N/A)			(N/A)			(N/A)			(N/A)
22 VAT Refund			(N/A)			(N/A)			(N/A)			(N/A)
51 Grass Pitch Hire	2,300.00		-2,300.00(N/A)			(N/A)	2,300.00		-2,300.00(N/A)			(N/A)
53 Pavilion Hire	680.00		-680.00(N/A)			(N/A)	1,360.00	704.40	-655.60(-48%)			(N/A)
55 3G Income	1,500.00	2,914.15	1,414.15(94%)			(N/A)	3,000.00	4,577.35	1,577.35(52%)			(N/A)
56 Cricket Hire		1,516.00	1,516.00(N/A)			(N/A)	1,520.00	1,516.00	-4.00(-0%)			(N/A)
603 CIL Income			(N/A)			(N/A)		12,211.36	12,211.36(N/A)			(N/A)
8527 NCC Highways Verges	5,920.00	6,996.23	1,076.23(18%)			(N/A)	5,920.00	8,122.84	2,202.84(37%)			(N/A)
8536 S106/Green Infrastructure			(N/A)			(N/A)			(N/A)			(N/A)
<b>Sub Total for 1. Income</b>	<b>118,332.00</b>	<b>129,700.56</b>	<b>11,368.56(9%)</b>			<b>(N/A)</b>	<b>229,424.00</b>	<b>264,412.45</b>	<b>34,988.45(15%)</b>			<b>(N/A)</b>
<b>2. Finance &amp; General Purposes</b>												
26 Office Equipment			(N/A)		6.99	-6.99(N/A)			(N/A)		40.88	-40.88(N/A)
27 Utiliites & Services			(N/A)	2,592.50	1,685.27	907.23(34%)			(N/A)	6,985.00	6,720.99	264.01(3%)
28 Handyman Equipment & Consuma			(N/A)	157.50	95.20	62.30(39%)			(N/A)	315.00	154.36	160.64(51%)
201 Stationery & Software			(N/A)	520.00	706.17	-186.17(-35%)			(N/A)	2,480.00	2,552.64	-72.64(-2%)
204 Subscriptions			(N/A)			(N/A)			(N/A)	1,545.00	678.50	866.50(56%)
205 Insurance			(N/A)			(N/A)			(N/A)	4,230.00	5,150.42	-920.42(-21%)
208 Community Event			(N/A)			(N/A)			(N/A)		17.17	-17.17(N/A)
212 Grants			(N/A)		960.00	-960.00(N/A)			(N/A)		960.00	-960.00(N/A)
215 Bank Charges			(N/A)	62.00	63.60	-1.60(-2%)			(N/A)	124.00	127.50	-3.50(-2%)
216 Member Training			(N/A)			(N/A)			(N/A)			(N/A)
282 Community Newsletter			(N/A)	215.00		215.00(N/A)			(N/A)	430.00	390.00	40.00(9%)
284 Website			(N/A)	220.00		220.00(N/A)			(N/A)	220.00		220.00(N/A)
8522 Street Lighting Energy			(N/A)	1,625.00		1,625.00(N/A)			(N/A)	3,250.00		3,250.00(N/A)
8523 Street Lighting Maintenance			(N/A)	202.50		202.50(N/A)			(N/A)	405.00	213.38	191.62(47%)
<b>Sub Total for 2. Finance &amp; General Purpos</b>			<b>(N/A)</b>	<b>5,594.50</b>	<b>3,517.23</b>	<b>2,077.27(37%)</b>			<b>(N/A)</b>	<b>19,984.00</b>	<b>17,005.84</b>	<b>2,978.16(14%)</b>
<b>3. Environment &amp; Highways</b>												
31 NCC Highways Verges			(N/A)	2,778.75	3,878.00	-1,099.25(-39%)			(N/A)	5,557.50	5,817.00	-259.50(-4%)
33 Residents Competitions			(N/A)	250.00		250.00(N/A)			(N/A)	250.00		250.00(N/A)
35 Tree Maintenance			(N/A)		2,400.00	-2,400.00(N/A)			(N/A)		2,400.00	-2,400.00(N/A)
36 Street Scene Maintenance			(N/A)	112.50	108.80	3.70(3%)			(N/A)	225.00	250.84	-25.84(-11%)
38 Green Lanes			(N/A)		1,020.00	-1,020.00(N/A)			(N/A)		1,020.00	-1,020.00(N/A)
304 Parish Partnerships			(N/A)		59.50	-59.50(N/A)			(N/A)		59.50	-59.50(N/A)
<b>Sub Total for 3. Environment &amp; Highways</b>			<b>(N/A)</b>	<b>3,141.25</b>	<b>7,466.30</b>	<b>-4,325.05(-137%)</b>			<b>(N/A)</b>	<b>6,032.50</b>	<b>9,547.34</b>	<b>-3,514.84(-58%)</b>
<b>5. Playing Fields &amp; Property</b>												

**Drayton Parish Council - Quarter 2**  
**(01/07/2025 to 30/09/2025 - All Cost Centres and Codes)**

21 October 2025 (2025-2026)

2nd Quarter							Accumulative to end of 2nd quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
57 Play Area			(N/A)			(N/A)			(N/A)			(N/A)
58 Sports Facilities			(N/A)	7.50	1,144.47	-1,136.97(-15159%)			(N/A)	1,215.00	1,149.01	65.99(5%)
501 Pavilion Maintenance			(N/A)	237.50	617.81	-380.31(-160%)			(N/A)	500.00	916.28	-416.28(-83%)
502 Play Area Inspections			(N/A)	350.00	312.00	38.00(10%)			(N/A)	350.00	312.00	38.00(10%)
503 Grounds Maintenance			(N/A)	4,775.00	6,321.88	-1,546.88(-32%)			(N/A)	9,800.00	10,749.96	-949.96(-9%)
504 Security			(N/A)	3,125.00	3,043.00	82.00(2%)			(N/A)	6,250.00	7,005.00	-755.00(-12%)
511 3G Surface Maintenance			(N/A)	1,075.00	1,410.08	-335.08(-31%)			(N/A)	2,150.00	2,103.20	46.80(2%)
514 Pest Control			(N/A)	315.00	225.00	90.00(28%)			(N/A)	630.00	1,041.00	-411.00(-65%)
<b>Sub Total for 5. Playing Fields &amp; Property</b>			(N/A)	<b>9,885.00</b>	<b>13,074.24</b>	<b>-3,189.24(-32%)</b>			(N/A)	<b>20,895.00</b>	<b>23,276.45</b>	<b>-2,381.45(-11%)</b>
<b>6. Staffing</b>												
61 Salaries			(N/A)	20,765.17	20,867.34	-102.17(-0%)			(N/A)	41,530.34	40,483.56	1,046.78(2%)
65 Employer Pension Contributions			(N/A)	4,672.16	4,695.18	-23.02(-0%)			(N/A)	9,344.32	9,108.87	235.45(2%)
68 Staff Training & Development			(N/A)	112.50	35.00	77.50(68%)			(N/A)	675.00	35.00	640.00(94%)
69 Recruitment			(N/A)			(N/A)			(N/A)			(N/A)
601 Expenses/Mileage			(N/A)	722.07	729.87	-7.80(-1%)			(N/A)	1,444.14	1,397.81	46.33(3%)
602 Consultancy Services			(N/A)	315.00	300.00	15.00(4%)			(N/A)	630.00	600.00	30.00(4%)
8529 Locum Clerk Services			(N/A)			(N/A)			(N/A)			(N/A)
8531 Employer NI Contributions			(N/A)	2,552.28	2,567.14	-14.86(-0%)			(N/A)	5,104.56	4,946.62	157.94(3%)
<b>Sub Total for 6. Staffing</b>			(N/A)	<b>29,139.18</b>	<b>29,194.53</b>	<b>-55.35(-0%)</b>			(N/A)	<b>58,728.36</b>	<b>56,571.86</b>	<b>2,156.50(3%)</b>
<b>8. Earmarked Reserves</b>												
80 CIL Expenditure			(N/A)			(N/A)			(N/A)			(N/A)
81 3G Surface Replacement			(N/A)			(N/A)			(N/A)			(N/A)
84 KGV Enhancements			(N/A)			(N/A)			(N/A)		1,000.00	-1,000.00(N/A)
605 Floodlight Replacement			(N/A)			(N/A)			(N/A)			(N/A)
607 Play Area Enhancements			(N/A)	5,000.00	92.06	4,907.94(98%)			(N/A)	5,000.00	136.23	4,863.77(97%)
611 Election Reserve			(N/A)			(N/A)			(N/A)			(N/A)
613 Longdale Pavilion Enhancement			(N/A)		128.62	-128.62(N/A)			(N/A)		128.62	-128.62(N/A)
8528 S106/Green Infrastructure			(N/A)			(N/A)			(N/A)			(N/A)
8530 Streetlighting			(N/A)		2,700.00	-2,700.00(N/A)			(N/A)		2,700.00	-2,700.00(N/A)
8532 Tree Works			(N/A)			(N/A)			(N/A)			(N/A)
8533 Cyclical Payments			(N/A)			(N/A)			(N/A)	150.00	125.00	25.00(16%)
8534 Projects			(N/A)		1,200.00	-1,200.00(N/A)			(N/A)		2,432.00	-2,432.00(N/A)
8535 Pitch Improvements			(N/A)			(N/A)			(N/A)			(N/A)
8537 Street Scene Furniture			(N/A)			(N/A)			(N/A)			(N/A)
8538 Allotments			(N/A)			(N/A)			(N/A)			(N/A)
<b>Sub Total for 8. Earmarked Reserves</b>			(N/A)	<b>5,000.00</b>	<b>4,120.68</b>	<b>879.32(17%)</b>			(N/A)	<b>5,150.00</b>	<b>6,521.85</b>	<b>-1,371.85(-26%)</b>
<b>TOTALS.....</b>	<b>118,332.00</b>	<b>129,700.56</b>	<b>11,368.56(9%)</b>	<b>52,759.93</b>	<b>57,372.98</b>	<b>-4,613.05(-8%)</b>	<b>229,424.00</b>	<b>264,412.45</b>	<b>34,988.45(123%)</b>	<b>110,789.86</b>	<b>112,923.34</b>	<b>-2,133.48(-114%)</b>
<b>NET Variance Quarter 2 .....</b>						<b>6,755.51</b>	<b>NET accumulative variance to END of Quarter 2.....</b>					<b>32,854.97</b>

**Drayton Parish Council - Quarter 2**  
**(01/07/2025 to 30/09/2025 - All Cost Centres and Codes)**

2nd Quarter							Accumulative to end of 2nd quarter					
Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance		Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance



<b>Paper</b>	<b>FGP7: Internal Control Checks</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>Under section 2.1.1 of DPCs Internal Audit Controls, internal control checks for Proper Bookkeeping are regularly undertaken as a measure to prevent and detect inaccuracy and fraud.</p> <p>At DPC, a member of the Finance &amp; General Purposes Committee is appointed to quality assure a sample of financial transactions and bank reconciliations for each quarter and report findings and any recommendations as appropriate.</p> <p>At the July 2025 meeting of the Committee, the continued need for internal control checks was queried, taking into consideration the range of controls already in place to prevent and detect inaccuracies and fraud.</p> <p>The Committee agreed to review the Internal Controls Document (presented under item 8 of the agenda) to consider the overall risk and continued need for internal control checks.</p> <p><u>Verification of Bank Reconciliations</u></p> <p>Per 2.6 of the Council's Financial Regulations, Cllr. Taylor continued to verify bank reconciliations for all accounts for Q2 on 15<sup>th</sup> October 2025. The reconciliation and original statements were signed and dated as evidence of this activity and no recommendations for action were raised.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to note completion of verification of bank reconciliations for Q2 and consider any recommendations for action.</p>	

<b>Paper</b>	<b>FGP8: Internal Control Document</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>At the July 2025 meeting of the Committee, the continued need for internal control checks for Proper Bookkeeping was queried, taking into consideration the range of controls already in place to prevent and detect inaccuracies and fraud.</p> <p>The Committee agreed to review the Internal Controls Document (attached) to consider the overall risk and continued need for internal control checks. The relevant section can be found under Assertion 2 on page 2-4 of the document.</p> <p><u>For Information</u></p> <p>The Internal Control Document provides an overview of the internal controls in place across Council operations. These controls have been designed and implemented to support sound governance in line with the principles and obligations set out in the Practitioners Guide.</p> <p>As part of the review, further amendments to the format of the document were made to Clearly reference the relevant sections of the 2025 Practitioners Guide published by the Smaller Authorities Proper Practices Panel (SAPPP) and include the Council's response to the new assertion 10.</p> <p>For more information or to view the 2025 Practitioners Guide, please visit:  <a href="https://www.nalc.gov.uk/resource/practitioners-guide-2025.html">https://www.nalc.gov.uk/resource/practitioners-guide-2025.html</a></p>	
<b>Recommendation</b>	
<p>The Committee is asked to consider proposed amendments to the Internal Control Document for recommendation for approval by Council.</p>	

**Assertion 1: Financial management and preparation of accounting statements**

*"We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements."*

<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.8</b> Budgeting	The budget is prepared and presented to each Committee in Q3 for recommendation for approval by Council. The budget and subsequent precept is approved at the December/January meeting pending receipt of Tax Base.
	FGP monitors actual performance against the budget during the year for all Committees and makes recommendations to Council for corrective action as necessary.
	Council carries out financial appraisals before commencing any significant project or entering long-term commitments.
<b>1.9</b> Accounting Records and Supporting Documents	The Parish Clerk is appointed as Responsible Financial Officer (RFO) and has formal responsibility for the proper administration of its financial affairs.
	All financial transactions are recorded in the Council's adopted accounting software, Scribe, on an income and expenditure basis with monthly reports presented to Council including all receipts, payments and supporting vouchers.
<b>1.10</b> Bank Reconciliation	<p>All accounts held in the Council's name are reconciled monthly by the RFO through Scribe and presented at the next meeting of the Council (including supporting bank statements) for verification by the Chair of the meeting.</p> <p>Year-end statements are scheduled for request by appointed signatories as soon as possible to prevent delay in year-end procedures.</p>
<b>1.11</b> Investments	<p>Per the Council's adopted Investment Policy, Council reserves are short-term investments held in instant or notice bank accounts. No long-term investments held.</p> <p>The Finance &amp; General Purposes Committee review surplus funds annually and considers any recommendation for fund transfers for approval by Council.</p>

<b>Assertion 1: Financial management and preparation of accounting statements</b> <i>"We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements."</i>	
SAPPP Ref.	Internal Controls
<b>1.12</b> Statement of accounts	Preparation of accurate and timely statement of accounts for approval by Council is scheduled into the meeting agenda schedule by the RFO.
<b>1.13</b> Reserves	General Reserve Policy adopted by Council. Level and purposes of all Earmarked Reserves is reviewed annually as part of the budget setting exercise.

<b>Assertion 2: Internal Control</b> <i>"We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness."</i>	
SAPPP Ref.	Internal Controls
<b>1.14</b> Standing Orders and Financial Regulations	<p>Latest model versions of Standing Orders and Financial Regulations are adopted from NALC and are adapted for the size and requirements of the Council.</p> <p>Standing Orders and Financial Regulations are reviewed annually by the RFO for statutory updates and to ensure they remain fit for purpose and reported to the Finance &amp; General Purposes Committee. Any recommendations for amendment are approved by Council. A full review of Standing Orders and Financial Regulations is carried out every 4 years in line with Council members Terms of Office.</p>
<b>1.15</b> Safe and Efficient arrangements to safeguard public money	<p><b>Delegated Authority:</b> The Council adopts a Scheme of Delegation setting out delegated authority to act for Officers and Committees of the Council including decisions on financial matters. All Committees have delegated authority to act within their Terms of Reference and budget agreed by the Council and are reviewed annually.</p>

**Assertion 2: Internal Control**

*“We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.”*

SAPPP Ref.	Internal Controls
	<b>Bank Accounts &amp; Mandate:</b> The Finance & General Purposes Committee reviews the Bank Accounts and Bank Mandate annually, including the list of authorised signatories for each account and the limits of authority for each account signature. Any recommendations for setting up new accounts or amendment to the bank mandate are presented for consideration and approval by Council. The RFO shall request the removal of any bank signatory following their resignation and notify Council of action taken as soon as possible thereafter.
	<b>Bank Reconciliation:</b> A member of the Finance & General Purposes Committee (other than the Chair of the Council) is appointed annually to verify bank reconciliations (for all accounts) produced by the RFO. The member signs and dates the reconciliations and the original bank statements as evidence of this. This activity, including any exceptions, is reported to and noted by the Finance & General Purposes Committee quarterly.
	<b>Making Payments:</b> Regular payments (including payment methods) are reviewed by the Finance & General Purposes Committee and approved annually by Council.  Ad-hoc payments or payments by bank transfer are presented monthly for authorisation by Council prior to submitting order for payment. All orders for payment require two-member signatures and payments are carried out in accordance with the authority’s Financial Regulations and Standing Orders.  <del>The Finance &amp; General Purposes Committee appoints one of its members to conduct quarterly internal control checks to confirm payments are carried out in accordance with adopted Financial Regulations and reports to the next available meeting.</del>
	<b>Credit Card:</b> The Council has a Credit Card Policy which outlines defined limits and is cleared monthly by Direct Debit from the main bank account. The Policy is reviewed and updated regularly in line with the Council’s document review schedule.

<b>Assertion 2: Internal Control</b> <i>"We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness."</i>	
SAPPP Ref.	Internal Controls
	<b>Petty Cash:</b> The Council does not hold Petty Cash.
	<b>Managing Debts:</b> Invoices raised are regularly monitored by the RFO in line with date payment due. Outstanding invoices are routinely followed up for payment. Irrecoverable debts and uncollectable amounts are considered by the Finance & General Purposes Committee and written off with approval by Council only.
	<b>Credit Notes &amp; Refunds:</b> Where a credit note or refund is issued to a customer or received from a supplier, the two amounts may be "netted off" to reduce the value of the original budget line.
	<b>Training:</b> Regular training is undertaken by all those appointed with direct responsibility for money. Training is logged and reviewed by the Staffing Committee annually. Professional advice is sought as necessary.
<b>1.16</b> Employment	The remuneration payable to all employees is approved in advance by Council as part of the annual budget exercise.
	Payroll is outsourced to Norfolk ALC and payments are made to staff, HMRC and the Norfolk Pension Fund on the last working day of the month. Relevant documentation including payslips, P60 and Pension summary is submitted to signatories to review accuracy and legitimacy of payments.
	The Council is registered with the pensions regulator and the Staffing Committee reviews it's re-enrolment duties every 3 years. The Clerk is registered as the point of contact to receive notifications for action as necessary regarding pension obligations.
	All staff appointed on employment contracts in line with NJC Green Book Term and Conditions. Any changes to contracts in line with national guidance are approved by Staffing Committee and recorded.

**Assertion 2: Internal Control**

*"We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness."*

SAPPP Ref.	Internal Controls
	Staff formally notified of changes in line with HR guidance. Any other contractual changes are a matter reserved for Council.
	The Council retains HR services from Personnel Advice and Solutions Ltd. for advice and guidance on all HR matters and is responsible for the production and/or updating of employment contracts, staff handbooks and other employment related documents.
	Employers' liability insurance held in the sum of £10million and reviewed annually by Finance & General Purposes Committee (including level of fidelity guarantee) for approval by Council.
<b>1.17</b> VAT	The Council is VAT registered and digital returns are prepared and submitted quarterly through Scribe.
	The RFO regularly seeks up to date advice and guidance on VAT from the Parkinson Partnership when carrying out building projects or managing income generated from Council owned property.
<b>1.18</b> Fixed Assets and Equipment	The RFO maintains and regularly reviews an asset register through Scribe. The Asset Register Statement is reviewed annually by the Finance & General Purposes Committee and approved by Council, including minimum value for deciding between fixed assets and general consumables.
	All acquisition and disposal transactions are recorded in Scribe during the year to 31 <sup>st</sup> March and reviewed at year-end by the Finance & General Purposes Committee in order to fully track and explain any changes in the asset register from year to year.
	Council has a 3-year deal with Clear Councils (BHIB) and expires in May 2026 where alternative insurance providers will be compared at renewal. The level of cover is reviewed annually by Finance & General Purposes Committee in line with acquisition and disposal transactions and any reinstatement values to ensure the minimum level of cover remains adequate. Recommendations for amendment to insurance cover is approved by Council.

**Assertion 2: Internal Control**

*“We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.”*

SAPPP Ref.	Internal Controls
<b>1.19</b> Loans and long-term liabilities	Per the Council’s adopted Investment Policy, it is not the policy of the Council to have any long-term investments. Should the Council wish to pursue long-term investments, the RFO will identify the procedures for monitoring, assessing and mitigating the risk of loss of invested sums for approval by Council.
<b>1.20</b> Review of effectiveness	The Finance & General Purposes Committee conducts a review of the effectiveness of the system of internal control in Q1 for the previous financial year. The review considers the work and any significant matters raised by Council, Finance & General Purposes Committee, Parish Clerk & RFO, Internal Audit and External Audit.

**Assertion 3: Compliance with laws, regulations and proper practices**

*“We took reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this smaller authority to conduct its business or finances.”*

SAPPP Ref.	Internal Controls
<b>1.22</b> Acting within its powers	Parish Clerk & RFO guides council regarding powers and duties and areas where council cannot act making use of robust procedures and governing documents in place. Powers used for transactions are recorded in Scribe.
<b>1.23</b> General power of competence	The Council does not qualify for General Power of Competence at this time but is reviewed annually by the RFO.



**Assertion 3: Compliance with laws, regulations and proper practices**

*“We took reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this smaller authority to conduct its business or finances.”*

SAPPP Ref.	Internal Controls
1.24 Regulations and proper practices	Document review schedule in place to ensure policies and procedures are regularly reviewed and updated, including in relation to statutory regulations.
	The council holds membership with Norfolk ALC and Norfolk Parish Training & Support and services for notification on any changes and/or new requirements.
	Publication requirements laid out in Local Government Transparency Code 2015 applied to Council's adopted Publication Scheme.
1.25 Actions during the year	Clerk maintains a resolutions log summarising all decisions taken during the year.

**Assertion 4: Exercise of public rights**

*“We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.”*

SAPPP Ref.	Internal Controls
1.27 Exercise of public rights	<p>Council receives confirmation each year that the following has been published by the RFO:</p> <ul style="list-style-type: none"><li>• Sections 1 &amp; 2 AGAR</li><li>• A declaration that the status of the statement of accounts is 'unaudited'</li><li>• A statement that sets out details of how public rights can be exercised.</li></ul> <p>Included as a standing item on the annual agenda schedule to ensure its inclusion.</p>

<b>Assertion 4: Exercise of public rights</b> <i>"We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations."</i>	
SAPPP Ref.	Internal Controls
<b>1.28</b> External auditors review	Council receives the notice of the conclusion of the external auditor's limited assurance review of the AGAR and confirmation of its publication. Included as a standing item on the annual agenda schedule to ensure its inclusion.

<b>Assertion 5: Risk Management</b> <i>"We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required."</i>	
SAPPP Ref.	Internal Controls
<b>1.31</b> Identifying and assessing risks	The RFO identifies, assesses and records risks that could have financial or reputational consequences for the Council.. Included as a standing item on the annual agenda schedule to ensure its inclusion.
<b>1.32</b> Addressing risks	Risks are addressed through the financial risk assessment identifying appropriate internal controls and insurance cover. The Finance & General Purposes Committee reviews the risk assessment annually and amendments are approval by Council. Included as a standing item on the annual agenda schedule to ensure its inclusion.

<b>Assertion 6: Internal Audit</b> <i>"We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems."</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.34</b> Internal audit	The Finance & General Purposes Committee considers independent and competent persons to undertake internal audit and has delegated authority to appoint. The review of effectiveness of internal audit is carried out annually by the Committee and is included as a standing item on the annual agenda schedule to ensure its inclusion.
<b>1.35</b> Independence	The Finance & General Purposes Committee considers independence as part of its selection process and confirms any conflicts of interest.
<b>1.36</b> Provision of information	Internal auditor has access to Scribe and is invited to the Council office to inspect all relevant documents and records. Supporting information and explanation is provided as required by the internal auditor.

<b>Assertion 7: Reports from auditors</b> <i>"We took appropriate action on all matters raised in reports from internal and external audit."</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.38</b> Response to internal and external audit	<p>The Finance &amp; General Purposes Committee considers all audit reports and makes recommendations for corrective action for approval by council.</p> <p>Included as a standing item on the annual agenda schedule to ensure its inclusion.</p> <p>Corrective action is monitored by the Finance &amp; General Purposes Committee to ensure timely response in line with what was agreed by Council.</p>

**Assertion 8: Significant events**

*“We considered whether any litigation, liabilities or commitments, events or transaction, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statement.”*

SAPPP Ref.	Internal Controls
1.40 Significant events	The Finance & General Purposes Committee considers any events that may have consequences, or potential consequences, on the authority’s finances as they arise.

**Assertion 9: Trust Funds**

*“Trust funds (including charitable). The council is a sole managing trustee and has discharged its accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit..”*

SAPPP Ref.	Internal Controls
N/A the Council is not a sole managing trustee.	

**Assertion 10: Digital and data compliance**

SAPPP Ref.	Internal Controls
1.47 – 1.54 Email & Website Management	The Council has a council owned domain: draytonparishcouncil.gov.uk used for all email accounts including staff and councillors.
	The Council retains services from Steve Jackman Training & Support for website support who carried out an annual review of accessibility requirements to ensure compliance.
	The Council has an adopted IT Policy detailing how Staff and Councillors should conduct authority business in a secure and legal way when using IT equipment and software including Council owned and personal equipment.

<b>Paper</b>	<b>FGP9:</b> To receive the internal audit plan for monitoring.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>Per the Council's Statement of Internal Controls, the Finance &amp; General Purposes Committee is responsible for monitoring progress of action taken in response to internal and external audit reports.</p> <p>Action to be taken in response to internal audit reports is approved by Council and the attached audit plan sets out:</p> <ul style="list-style-type: none"> <li>• The areas for improvement identified in the report</li> <li>• Corrective action agreed by Council</li> <li>• Status update on action taken to date</li> </ul> <p>The Committee is asked to receive the attached audit action plan for monitoring purposes to note the status updates and ensure actions are addressed as agreed by Council and in a timely manner.</p>	
<b>Recommendation</b>	
The Committee is asked to receive the attached audit action plan for information.	

## Year End Internal Audit Report 2024-25

The Internal Audit Plan has been developed in response to recommendations arising from the Year End Internal Audit which took place on 20<sup>th</sup> May 2025. Corrective actions proposed by the Finance & General Purposes Committee were approved by Council at the August 2025 meeting.

Ref.	Recommendation	Proposed Response	Status Update
Pg14	As council has chosen a minimum value for the reporting of fixed assets and general consumables, this should be minuted and reviewed at least annually. Council might wish to adopt a fixed asset policy which would confirm the setting of the base register for reporting purposes.	The annual review was completed by the Finance & General Purposes Committee at the April 2025.  The minutes could be more explicit and/or the supporting paper could be adopted as a Fixed Asset Policy thereby underpinning the reasoning for the valuations in the asset register.	At the August 2025 meeting, Council agreed for corrective action to be taken as recommended by the Finance & General Purposes Committee and adopted the Fixed Asset Statement as a policy. The policy is now available on the Council's website <a href="https://www.draytonparishcouncil.gov.uk/policies-forms">https://www.draytonparishcouncil.gov.uk/policies-forms</a> under 'Asset Register'.

## Interim Internal Audit Report 2024-25

The Internal Audit Plan has been developed in response to recommendations arising from the interim internal audit which took place on 21<sup>st</sup> November 2024. The report, together with corrective actions proposed by the Finance & General Purposes Committee were approved by Council at the February 2025 meeting.

Ref.	Recommendation	Corrective Actions	Status Update
Pg5	Council is advised to ensure transparency in the budgetary process followed by the council by recording within the minutes the actual budget being set alongside the reasoning for such a budget.	Minutes from budget approval meeting (Jan 2025), clearly record both the budget and the precept figures, the percentage increase and the financial increase for a Band D Council Tax dwelling. Council agreed to introduce a budget leaflet for publication on the council's website providing reasoning for the budget.	<b>Complete:</b> Budget leaflet published on the Parish Council website.
Pg11	Council might wish to clarify the limits of the credit card within the policy (stated at £1,000) in recognition that the limit is the maximum limit per card at any one time. Council currently operates with three cards as reflected in the limits shown on the credit card statement.	Credit Card Policy is included for review within the Document Review Schedule.	<b>Complete:</b> Amendment to Credit Card Policy approved at June 2025 meeting of the Council and published on Council website.
Pg11	Whilst council has shown prudence in ensuring it has spread its financial risk as widely as practicably possible, it is advised to adopt an investment policy, which will define the authorisation, investment reports and responsibility for the placement of surplus funds.	The Investment of Surplus Funds Policy in place and is included for review within the Document Review Schedule.	<b>Complete:</b> Policy reviewed at the July 2025 meeting of the FGP and approved by Council at its August 2025 meeting. Policy available on Council website.

Ref.	Recommendation	Corrective Actions	Status Update
Pg12	Council is advised to review the treatment of long-term assets as per guidance issued under the Practitioners' Guide (sections 5.29, 2.22, 2.25-2.28 provide clarify on both long-term and short-term assets).	Clerk has sought guidance from Scribe and NPTS to clarify short-term and long-term investments as defined in JPAG. Following a review of the terms and conditions of each account, it is confirmed that all accounts held meet the requirements of short-term investments. It should be noted that accounts were established to spread the financial risk only and are not intended as long-term assets. Council reviewed recommendation of FGP at February 2025 meeting and agreed to take no further action at this time.	N/A
Pg14	Consider maintaining and monitoring the Council's website so that it is regularly updated with pertinent information. For full details of the information that is to be published on a quarterly and annual basis, please see Transparency Code for Smaller Authorities 2015.	Council agreed to publish financial data, land and building assets per the requirements laid out in the Local Government Transparency Code on the finance page of the Council's website.	<b>Complete:</b> Land and building assets published in the Asset Register under Council Finances. Quarterly expenditure reports to be published from 1 <sup>st</sup> April 2025 onwards.
Pg15	Council's document retention policy required updating and provision should be included for documents contained in both 'hard' form and in electronic forms. Council is advised to include disposal protocols as well as protocols for the scanning of documents (if applicable).	Record Management and Retention Policy is included for review within the Document Review Schedule.	<b>Ongoing:</b> Scheduled for consideration at the January 2026 meeting of FGP.



Ref.	Recommendation	Corrective Actions	Status Update
Pg17	To ensure clarity on the relevance of each policy, council should establish a comprehensive schedule for the renewal of policies currently adopted by the parish council and add review details on each document thereby demonstrating that they are regularly reviewed, fit for purpose, and adhered to.	Document review schedule was established in July 2023 and is monitored annually by the Finance & General Purposes Committee. Last reviewed January 2025. Schedule to be made available for inspection at the year-end audit. Council agreed no further action to be taken.	N/A
Pg18	Council should undertake a cookie audit to ascertain whether its website uses cookies and if in use, provide information to users of its website about cookies in such a way that the user will see it when they first visit the site. Detailed information should also be included about cookies in a cookie policy accessed through a link within the consent mechanism and at the top or bottom of the website.	Council's supplier for website development confirmed the website uses cookies. The main cookie notice appears the first time you access the site and the cookie settings are accessible in the bottom right corner. Council agreed no further action to be taken.	N/A

Interim Internal Audit 2024-25			
Ref.	Other Comments of Note from the Report	Response	Status Update
Pg2	The RFO might wish, for further transparency and scrutiny, that all payments and receipts documentation are referenced with account settlement dates.	To be considered.	<b>Complete:</b> Date paid stamp purchased and in use from 1 <sup>st</sup> April 2025.
Pg2	The RFO might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure.	To be considered.	<b>Ongoing:</b> RFO in agreement with Internal Auditor to phase introduction powers used in Scribe. Phase 1 to apply relevant powers to all regular payments.
Pg10	Fidelity Guarantee to be reviewed at Year End to cover year-end balance plus 50% of the precept.	<p>15.4 of the Council's adopted Financial Regulations stipulate that fidelity guarantee insurance shall cover the maximum risk exposure as determined by Council.</p> <p>Clear Councils has confirmed the Council holds the maximum fidelity guarantee of £1,000,000 and would require referral to the insurance underwriter for review to increase to the next level of cover at £2,000,000. This would result in an estimated increase to the insurance premium of £1,000.00 plus insurance premium tax. Council reviewed recommendations by FGP at</p>	N/A

Interim Internal Audit 2024-25			
Ref.	Other Comments of Note from the Report	Response	Status Update
		February 2025 meeting and agreed to retain the existing fidelity guarantee of £1,000,000.	
Pg15	Following a change in personnel, council should seek to review and update the provisions contained within its Model Publication Scheme, including the provisions of website details, at the earliest opportunity.	Model Publication Scheme is included for review within the Document Review Schedule.	<b>Complete:</b> Amendments approved by Council at June 2025 meeting and published on Council website.

<b>Paper</b>	<b>FGP11: Asset Register 6 month Review</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>Local authorities must maintain a register of fixed assets to ensure they are appropriately safeguarded.</p> <p>The Asset Register is regularly reviewed and updated by the Parish Clerk to ensure all acquisitions and disposals are adequately recorded and appropriately insured, in line with the Council's adopted Asset Register Statement.</p> <p>The report summarises the acquisitions and disposals for the 2025-26 financial year to date and the Committee is asked to consider any recommendations for amendment to insurance cover as required.</p> <p><u>Acquisitions and Disposals</u></p> <p>The Asset Register has been updated to reflect the following acquisitions and disposals:</p> <p><b>Acquisitions</b></p> <ul style="list-style-type: none"> <li>• Replacement Litter Bin Longdale - £187.49</li> <li>• Solar Street Light Herbert Nursey Close - £2,700.00</li> <li>• Soil Bin Longdale - £121.12</li> </ul> <p><b>Disposals</b></p> <ul style="list-style-type: none"> <li>• Post Bin Longdale - £100</li> </ul> <p><u>Insurance Alignment</u></p> <p>The acquisitions and disposals have been compared with the insurance schedule to ensure that all recorded assets are appropriately insured. It is recommended that no further amendment to the Council's insurance cover is required.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to note the review undertaken by the Parish Clerk for information and consider any recommendations for amendment to insurance.</p>	

<b>Paper</b>	<b>FGP12: Status update on Banking Arrangements</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>At the August 2025 meeting of the Council, it was reported that Cllr. S. White had submitted written notice to the Chairman of Drayton Parish Council of her resignation from office on 7th August 2025. A request to remove Cllr. S. White as signatory for all accounts was submitted shortly thereafter and an update on the status of confirmation of signatories and signing arrangements for all banks is provided below for information.</p> <p>Council considered appointment of any new signatories at the September 2025 meeting and no Council members present expressed an interest in becoming an authorised banking signatory and no further amendments were made.</p> <p><b><u>Unity Trust Bank</u></b></p> <ul style="list-style-type: none"> <li>• Confirmation of Parish Clerk as account administrator received 8<sup>th</sup> August 2025.</li> <li>• Confirmation of removal of Cllr. S. White as signatory received 22<sup>nd</sup> August 2025.</li> <li>• Record of current signatories and online access arrangements held and up to date.</li> </ul> <p><b><u>Broadland District Council Parish Deposit Scheme</u></b></p> <ul style="list-style-type: none"> <li>• Confirmation of removal of Cllr. S. White as signatory received 28<sup>th</sup> August 2025.</li> <li>• Record of current signatories held and up to date.</li> </ul> <p><b><u>Nationwide</u></b></p> <ul style="list-style-type: none"> <li>• Confirmation of removal of previous Clerk, S. Hawken, received 29<sup>th</sup> August 2025.</li> <li>• Confirmation of removal of Cllr. S. White received 29<sup>th</sup> August 2025.</li> <li>• Record of current signatories held and up to date.</li> </ul> <p><b><u>Cambridge Building Society</u></b></p> <ul style="list-style-type: none"> <li>• Change of signatories request submitted 3<sup>rd</sup> September 2025 to remove Cllr. S. White. Pending confirmation of receipt and processing.</li> <li>• Record of current signatories held pending removal of Cllr. S. White.</li> </ul> <p><b><u>Skipton Building Society</u></b></p> <ul style="list-style-type: none"> <li>• Change of signatories request submitted 16<sup>th</sup> October 2025 to remove Cllr. S. White. Pending confirmation of receipt and processing.</li> <li>• Record of current signatories held pending removal of Cllr. S. White.</li> </ul>	
<b>Recommendation</b>	
The Committee is asked to note the status update for information.	

<b>Paper</b>	<b>FGP13:</b> To consider draft budget for 2026-27 and make recommendations for amendment.
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>Per section 4 of the Council's adopted Financial Regulations, the Committee will consider a draft budget for Finance &amp; General Purposes Committee.</p> <p>The Committee may make recommendations for amendment prior to presentation for approval by Council at its annual budget meeting.</p> <p>In addition to the Committee budget, the draft transfers and budget for Earmarked Reserves for the Committee is also presented for consideration.</p> <p><u>For information</u></p> <p>At the July 2025 meeting, the Committee considered proposals for inclusion in the draft budget and the following have been included as agreed by the Committee:</p> <ul style="list-style-type: none"> <li>• Reduced wheelie bin capacity for waste collection</li> <li>• 8 additional streetlights from Norfolk Homes development</li> <li>• Cesspool emptying costs</li> <li>• Replacement costs for defibrillators, pads and batteries</li> </ul>	
<b>Recommendation</b>	
<p>The Committee is asked to consider the draft budget for amendment and recommendation for approval by Council at the annual budget meeting.</p>	

2. FINANCE & GENERAL PURPOSES EXPENDITURE								
ID#	Cost Code	2024-25 Budget	2024-25 Actual	2025-26 Budget	Apr - Sep Actual	Year End Forecast	2026-27 Budget	% +/- from Budget
	26 Office Equipment	£1,000.00	£1,149.79	£100.00	£40.88	£100.00	£100.00	
	27 Utilities & Services	£17,772.40	£15,459.66	£14,420.00	£6,720.99	£13,200.00	£14,277.00	
	28 Handyman Equipment	£600.00	£638.36	£630.00	£154.36	£630.00	£630.00	
	201 Stationary & Software	£2,856.00	£3,400.52	£3,520.00	£2,530.59	£5,134.99	£5,898.00	
	204 Subscriptions	£1,142.00	£904.00	£1,580.00	£1,233.50	£1,280.50	£2,022.00	
	205 Insurance	£4,000.00	£4,166.53	£4,230.00	£5,150.42	£5,400.42	£5,410.00	
	208 Community Event	£4,000.00	£3,184.34	£4,000.00	£17.17	£2,860.00	£4,000.00	
	212 Grants	£3,000.00	£1,195.00	£3,050.00	£960.00	£1,460.00	£3,050.00	
	215 Bank Charges	£248.00	£240.90	£248.00	£127.50	£248.00	£248.00	
	216 Member Training	£500.00	£0.00	£550.00	£0.00	£354.00	£550.00	
	282 Community Newsletter	£1,230.00	£390.00	£1,290.00	£390.00	£720.00	£1,290.00	
	284 Website	£1,200.00	£960.00	£220.00	£0.00	£220.00	£230.00	
	8522 Streetlighting Energy	£6,500.00	£5,867.34	£6,500.00	£0.00	£6,500.00	£7,700.00	
	8523 Streetlighting Maintenance	£680.00	£1,988.76	£810.00	£213.38	£810.00	£780.00	
	<b>SUB TOTAL EXPENDITURE</b>	<b>£44,728.40</b>	<b>£39,545.20</b>	<b>£41,148.00</b>	<b>£17,538.79</b>	<b>£38,917.91</b>	<b>£46,185.00</b>	12.24%

<b>26 Office Equipment</b>	<b>Budget</b>	<b>Budget Notes</b>
Office Equipment	£100.00	General office equipment.
<b>Sub Total</b>	<b>£100.00</b>	
<b>27 Utilities &amp; Services</b>	<b>Budget</b>	<b>Budget Notes</b>
PKF Little John	£882.00	End of Year External Audit.
Victoria Waples	£920.00	2025-26 End of Year and 2026-27 interim audit with internal auditor.
British Gas	£6,300.00	Electricity at Longdale and KGV.
Broadland District Council	£1,685.00	Business rates for non-domestic properties.
Wave Utilities	£760.00	Water and sewerage charges for Longdale and KGV.
Comm-Tech	£710.00	Telephone and Broadband at KGV.
Lebara	£190.00	SIM Only data for mobile phones and table for Clerk, Deputy Clerk and Parish Ranger.
Norwich Waste Disposal	£2,530.00	Waste collection at KGV, Longdale and Bob Carter Centre.
C.G. Duffield & Son Ltd.	£300.00	Cesspool emptying at KGV.
<b>Sub Total</b>	<b>£14,277.00</b>	



<b>28 Handyman Equipment &amp; Consumables</b>	<b>Budget</b>	<b>Budget Notes</b>
Handyman expenses	£630.00	New and replacement handyman equipment & consumables.
<b>Sub Total</b>	<b>£630.00</b>	
<b>201 Stationary &amp; Software</b>	<b>Budget</b>	<b>Budget Notes</b>
Stationery & Postage	£200.00	Paper reems, envelopes, postage etc.
Norfolk Copiers	£1,300.00	Printer lease charge, service charge, ink, maintenance call out.
Scribe	£948.00	Accounting Software license
Anglian Internet	£2,950.00	Office 365 subscription, cloud back up and IT support package
Adobe	£500.00	Adobe annual subscription for agenda & paper administration.
<b>Sub Total</b>	<b>£5,898.00</b>	
<b>204 Subscriptions</b>	<b>Budget</b>	<b>Budget Notes</b>
Norfolk ALC	£1,400.00	Annual subscription fee & Payroll Services
Norfolk Parish Training & Support	£575.00	Annual subscription fee
Information Commissioner's Office	£47.00	Annual Data Protection fee
<b>Sub Total</b>	<b>£2,022.00</b>	
<b>205 Insurance</b>	<b>Budget</b>	<b>Budget Notes</b>
Annual Premium	£5,410.00	3 year plan with Clear Councils (Previously BHIB).
<b>Sub Total</b>	<b>£5,410.00</b>	
<b>208 Community Events</b>	<b>Budget</b>	<b>Budget Notes</b>
Community Events	£4,000.00	Christmas light switch on and scope for additional event(s) as needed.
<b>Sub Total</b>	<b>£4,000.00</b>	

<b>211 S137</b>	<b>Budget</b>	<b>Budget Notes</b>
		S137 is recorded in Scribe against specific entries. Budget line closed in 2025-26.
<b>212 Grants</b>	<b>Budget</b>	<b>Budget Notes</b>
Grant Application	£3,000.00	Funds available for grant application.
Remembrance Wreath	£50.00	Donation to the Royal British Legion.
<b>Sub Total</b>	<b>£3,050.00</b>	
<b>215 Bank Charges</b>	<b>Budget</b>	<b>Budget Notes</b>
Unity Trust Bank	£140.00	Account Fees and additional Service Charges.
Lloyds Bank	£108.00	Credit card charges
<b>Sub Total</b>	<b>£248.00</b>	
<b>216 Member Training</b>	<b>Budget</b>	<b>Budget Notes</b>
Training Sessions & events	£550.00	Induction for new councillors and ongoing training etc.
<b>Sub Total</b>	<b>£550.00</b>	
<b>282 Community Newsletter</b>	<b>Budget</b>	<b>Budget Notes</b>
Just Drayton & Taverham	£1,290.00	6 full page adverts for the year.
<b>Sub Total</b>	<b>£1,290.00</b>	
<b>284 Website</b>	<b>Budget</b>	<b>Budget Notes</b>
Web development & support	£230.00	Annual website support service provided by preferred supplier Steve Jackman.
<b>Sub Total</b>	<b>£230.00</b>	
<b>8522 Streetlight Energy</b>	<b>Budget</b>	<b>Budget Notes</b>
Npower	£7,700.00	Electricity Charges

<b>Sub Total</b>	<b>£7,700.00</b>
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8523 Streetlight Maintenance	Budget	Budget Notes
Streetlight maintenance	£450.00	TT Jones Electrical for annual clean and inspection and LED lantern maintenance and repairs.
Structural & Electrical testing	£330.00	5 yearly structural and electrical inspection and testing completed annually at approximately 20% of all streetlights.
<b>Sub Total</b>	<b>£780.00</b>	

611 Election Reserve (FGP)	Transfer	Transfer Notes
Election reserve.	£0.00	Reserve to cover associated costs of a contested election. Next election due 2027. No plans for transfers in 2026-27
Sub Total	£0.00	
Current Balance	£2,500.00	
<b>New Balance</b>	<b>£2,500.00</b>	

8530 Streetlighting (FGP)	Transfer	Transfer Notes
Replacement Costs	£9,000.00	Earmarked reserve for replacement columns.  FGP recommendation from 2024/25 budget exercise to transfer annual amount towards replacement columns.
Sub Total	£9,000.00	
Current Balance	£102,847.99	
<b>New Balance</b>	<b>£111,847.99</b>	

8533 Cyclical Payments	Transfer	Transfer Notes
Floodlight Electrical Installation Condition Report (EICR) (PFP)	£0.00	PFP to determine transfers.
Wix website provision (FGP)	£65.00	Annual savings contributing to 3 yearly website provision.
Domain registration (FGP)	£30.00	Annual savings contributing to .gov domain registration paid annually or every 5 years.
Longdale Fence (PFP)	£0.00	PFP to determine transfers.
Tree Survey (EH)	£0.00	EH to determine transfers.
Reinstatement Surveys (FGP)	£450.00	Annual savings contributing towards 3 yearly reinstatement surveys for Bowls Club, KGV & Longdale.
Defibrillator replacement costs (FGP)	£500.00	Annual savings contributing towards defibrillator replacement costs including pads and batteries.
Sub Total	£1,295.00	
Current Balance	£2,969.30	
<b>New Balance</b>	<b>£4,264.30</b>	

8534 Projects	Transfer	Transfer Notes
Neighbourhood Plan (FGP)	£0.00	Sufficient budget held, no plans for further transfers.
Parish Partnership Scheme (EH)	£0.00	EH to determine transfers.
Sub Total	£0.00	
Current Balance	£10,318.00	
<b>New Balance</b>	<b>£10,318.00</b>	

611 Election Reserve (FGP)	Budget	Budget Notes
Election reserve.	£0.00	Reserve to cover associated costs of a contested election. Next election due 2027. No plans for expenditure in 2026-27
Sub Total	£0.00	
Current Balance	£2,500.00	
Transfers	£0.00	
<b>Remaining Balance</b>	<b>£2,500.00</b>	

8530 Streetlighting (FGP)	Budget	Budget Notes
Replacement Costs	£0.00	Earmarked reserve for replacement columns. No plans for expenditure in 2026-27
Sub Total	£0.00	
Current Balance	£102,847.99	
Transfers	£9,000.00	
<b>Remaining Balance</b>	<b>£111,847.99</b>	

8533 Cyclical Payments	Budget	Budget Notes
Electrical Safety Reports (PFP)	£0.00	PFP to determine budget.
Wix website provision (FGP)	£194.40	3 yearly website provision with Wix due June 2026.
Domain registration (FGP)	£0.00	.gov domain registration with Openstrike. Next payment due April 2030.
Longdale Fence (PFP)	£0.00	PFP to determine budget.
Tree Survey (EH)	£0.00	EH to determine budget.
Reinstatement Surveys (FGP)	£0.00	3 yearly reinstatement surveys for Bowls Club, KGV & Longdale. Next due 2027-28.
Defibrillator replacement costs (FGP)	£0.00	No replacements due in 2026-27.
Sub Total	£194.40	
Current Balance	£2,969.30	
Transfers	£1,415.00	
<b>Remaining Balance</b>	<b>£4,189.90</b>	

8534 Projects	Budget	Budget Notes
Neighbourhood Plan (FGP)	£10,000.00	Appointment of NH Plan consultant & supporting costs for renewal of neighbourhood plan.
Parish Partnership Scheme (EH)	£0.00	EH to determine budget.
Sub Total	£10,000.00	
Current Balance	£12,000.00	
Transfers	£0.00	
<b>Remaining Balance</b>	<b>£2,000.00</b>	

<b>Paper</b>	<b>FGP14: Events Advisory Group Terms of Reference</b>
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p><u>Background</u></p> <p>At the August meeting of the Group, it was noted that staff capacity for organising events was limited. It was agreed that the membership of the Group could be widened to include community members to make use of volunteers to help plan and organise future events.</p> <p>At the September meeting, the Group considered proposed amendments to its Terms of Reference and agreed to present the revised Terms of Reference attached for consideration and approval by the Committee.</p>	
<b>Recommendation</b>	
<p>The Committee is asked to consider amendment to the Events Advisory Group Terms of Reference for approval.</p>	

# EVENTS ADVISORY GROUP

## TERMS OF REFERENCE

### ROLE

The Events Advisory Group is a Working Group of the Finance & General Purposes Committee. The aim of the Group is to oversee the planning, delivery and promotion of an agreed annual programme of events ensuring they operate in accordance with internal imperatives and external requirements.

The Group will also identify and recommend new events and national celebrations for consideration and approval by Council as part of the annual budget exercise and review previous events to highlight areas of good practice and areas for improvement.

### RESPONSIBILITIES

1. To act in accordance with the adopted Scheme of Delegation for all Working Groups of Drayton Parish Council.
2. The Group shall have delegated authority to spend in accordance with the approved Community Events budget.
3. To consider new and recurring Council events and participation in national celebrations aligned with the community's needs and interests and recommend an events budget for consideration by the parent body as part of the annual budget exercise.
4. To prepare an annual schedule of events and ensure, so far as possible, that planned events do not clash with other events held in the community.
5. To prepare event management plans.
6. To manage resources effectively and ensure events are held in accordance with the agreed Community Events budget.
7. To ensure risk management plans for each event are robust and adequate and any required permissions, event licenses or other agreements are obtained prior to any event taking place.
8. To ensure legislative requirements and regulations are met and guidelines followed.
9. To ensure protocols and guidelines from the Council's insurance are adhered to.
10. To promote events through Parish Council channels and local newsletters.
11. To support the Clerk and staff in the facilitation of each event and attend where possible.
12. To review all Council events to highlight best practice and areas for improvement to enhance the overall quality of events organised by the Council.
13. To consider any other matter which may be delegated to it by the parent Committee from time to time.
14. To consider any implication(s) linked to other Council matters when conducting its business, making decisions and agreeing actions.



## MEMBERSHIP & TERM OF OFFICE

The membership of the Group shall normally comprise a maximum of 5 members of Council and up to 3 Community Members living, working or operating a business in Drayton-

Membership shall be appointed by resolution of the Finance & General Purposes Committee and shall be reviewed annually at its first meeting of the year.

The Working Group Chair shall be appointed by its members as the first item of business at its first meeting.

Members of the public who have specific knowledge, expertise and/or experience on the subject may be invited as attendees to assist the Group.

The Group shall continue until such a time as its existence is deemed unnecessary by resolution of the Finance & General Purposes Committee.

## QUORUM

The quorum necessary for the transaction of business is 3 members of the Group, to include a minimum of 2 Council members-

## MEETINGS

The Group will arrange its own meetings and schedule of work, as determined by its members and meet at least once every 12 months. Meetings may be held remotely as necessary.

Decisions on recommendations shall be determined by a majority of votes of the Working Group members present and voting. In the case of equality of votes, the Chair shall have a casting vote.

## PUBLIC PARTICIPATION

The Group does not meet in public.

## MINUTES & REPORTING

The Group may take notes and record actions and outcomes as necessary. All recommendations must be made in writing and presented to the Finance & General Purposes Committee for consideration.

## GROUP CLERK

The Clerk to the Finance & General Purposes Committee will normally clerk the meeting.

## REVIEW

The Finance & General Purposes Committee is tasked to conduct an annual review of its Working Groups at its first meeting of the year to ensure they remain necessary and fit for purpose.

Terms of Reference reviewed and adopted by Finance & General Purposes Committee on **30<sup>th</sup> January-October 2025.**

<b>Paper</b>	<b>FGP10:</b> Interim Internal Audit Report
<b>Meeting</b>	Finance & General Purposes Committee
<b>Date</b>	30 <sup>th</sup> October 2025
<b>Author</b>	Parish Clerk & RFO
<b>Summary</b>	
<p>The Interim Internal Audit was conducted by V. S. Waples on 16<sup>th</sup> October 2025. A copy of the report received on 23<sup>rd</sup> October 2025 is attached for your information and a summary response to recommendations is provided below.</p> <p>Per item 13 of DPC's Scheme of Delegation, action to be taken in response to recommendations in any report from the internal audit is reserved for Council.</p> <p><b>Recommendation 1 [Pg2]:</b> The Clerk should seek to explore the implementation of the use of the "power used to spend" within the accounting system to make reference to the powers used to incur expenditure.</p> <p><b>Proposed Response:</b> In discussion with the Internal Auditor it is proposed to introduce "power used to spend" in phases, starting with applying powers used for all regular payments within Scribe.</p> <p><b>Recommendation 2 [Pg5]:</b> Council is advised to review the provision of the code and ensure that the relevant data is uploaded to the website in accordance with the specified timescales.</p> <p><b>Proposed Response:</b> The recommendation relates to the publication of all Grants awarded on the Council's website. Existing reports will be amended to include grants and grants will be included in the template moving forward.</p> <p><b>Recommendation 3 [Pg7]:</b> Council is advised to ensure that the Reserve Policy as reviewed in February 2022 is updated and contains up to date provisions from the Practitioners Guide 2025 as produced by SAPPP.</p> <p><b>Proposed Response:</b> Reserves Policy is scheduled for review at January 2026 meeting of FGP.</p> <p><b>Other comments of note from the report</b></p> <p><b>Comment Pg 5:</b> Council is advised to ensure that it minutes that it is operating within the remit of the eligibility criteria for the use of s137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) and that the statutory limit is being adhered to, and the expenditure is on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitant.</p> <p><b>Proposed Response:</b> Minutes will reflect the comment above for all grants awarded going forward.</p> <p><b>Comment Pg12:</b> Although Council last reviewed its Financial Regulations in May 2025, it is advisable to ensure that, in accordance with Financial Regulation 7.10 there is a minute reference for the resolution to renew the use of BACS at least every two years. A</p>	

similar resolution should take place for the use of variable direct debit and standing order in accordance with Financial Regulation 7.8 and 7.10.

**Proposed Response:** The Finance & General Purposes Committee reviews the use of BACS, variable direct debits and standing orders annually. At the May 2025 meeting of the Council it was agreed to approve the regular payments list including payment methods as recommended by the Committee. The Clerk has made a note to include an explicit minute reference for future reviews.

**Comment Pg13:** At the next annual review, Council is advised to amend the Terms of Reference for the Finance & General Purposes Committee to reflect the amended Financial Regulation 3.7.

**Proposed Response:** The Committee is scheduled to review it's Terms of Refence at the January 2026 meeting where an amendment will be put forward to reflect delegated authority to appoint the Internal Auditor.

#### **Recommendation**

The Committee is asked to consider the proposed response to recommendations for approval by Council.

## **Report to Drayton Parish Council**

### **Interim Internal Audit of the Accounts for the Year Ending 31<sup>st</sup> March 2026**

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a systems-based approach to audit.

The Interim Accounts at the audit review of 30<sup>th</sup> September 2025 can be summarized as follows:

Income to date:	£264,412.45
Expenditure to date:	£112,923.34
Precept figure:	£209,784.00
General reserves:	£208,822.79
Earmarked reserves:	£374,455.22
Restricted reserves: (CIL)	£682,017.00

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness, and reliability of financial and performance managementsystems.
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate.
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed.
- Check for compliance with legislation and the Council's integrity and ethical standards, policies, and procedures.

Comments and any recommendations arising from the review are made below.

Subject & tests conducted	Comments/Recommendations
<p><b>1. Proper book-keeping.</b>  <b>Examination of</b></p> <ul style="list-style-type: none"> <li>• <b>Cashbook</b></li> <li>• <b>Reconciliations of cashbook</b></li> </ul>	<p>The Council continues with its use of the Scribe Accounting Financial Package to produce reports on an Income and Expenditure basis. Council's gross income and expenditure has been above the threshold of £200,000 for three (3) continuous years and this is the correct basis for the reporting of council's transactions.</p> <p>The Clerk has used the full accounting package to ensure that transactions are allocated to cost codes to reflect the budgetary responsibility of its standing committees. The system allows multiple users to access the details of the financial transactions of the council thereby ensuring that a full audit trail is available to the internal auditor for the audit review.</p> <p>An analysis of the accounting procedure ensures that the Responsible Financial Officer (RFO) uses the financial package to achieve an accurate presentation of the authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. The RFO has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the council on both a monthly and annual basis.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a regular basis, and all payments and receipts documentation are referenced with account settlement dates to ensure the integrity of data being input and processed.</p> <p>Statutory powers are granted by Parliament and give local councils the choice or opportunity to act and are therefore discretionary. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may include a requirement to obtain the consent of another body. Local Councils must exercise their powers subject to the provisions of the general law.</p> <p><b>Recommendation: the Clerk should seek to explore the implementation of the use of the "power used for spend" within the accounting system to refer to the powers used to incur expenditure.</b></p>
<p><b>2. Payment controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Understanding of the process involved for reclaiming VAT.</b></li> </ul>	<p>VAT is identified in the cash book and reclaimed on a regular basis. The RFO uses the accounts software to fulfil the Making Tax Digital requirements. The VAT Assessment File for the last quarter to 31<sup>st</sup> March 2025 in the sum of £5,984.30 as recorded in the Scribe accounting system, having been submitted in April 2025, was settled on 7<sup>th</sup> April 2025.</p>

<ul style="list-style-type: none"> <li>• <b>Expenditure controls</b></li> <li>• <b>Credit Card payments</b></li> <li>• <b>Internal Banking controls</b></li> <li>• <b>Procurement controls</b></li> <li>• <b>General power of competence</b></li> <li>• <b>Grants</b></li> <li>• <b>Public Works Loans</b></li> </ul>	<p>The VAT reclaim for Quarter 1 of 2025-2026 in the sum of £3,613.71 was settled in August 2025 whilst the reclaim for Quarter 2 of 2025-2026 having been submitted on 6<sup>th</sup> October 2025 is still to be settled.</p> <p><i>Comment: in accordance with Section 33 of the VAT Act 1994, the council has recognised that it can only reclaim VAT that it has actually incurred.</i></p> <p>It is confirmed that for the year under review, the Clerk has ensured that VAT has been appropriately identified in relation and correctly coded according to the council's business and non-business activities within the financial records of the software used thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT.</p> <p><i>Comment: in accordance with Proper Practices for authorities reporting on an income and expenditure basis the RFO had ensured that the amounts of VAT collected from customers, paid to suppliers, and payable to, or repayable by HMRC was posted to a creditor account at year-end.</i></p> <p>Council retains the services of The Parkinson Partnership to advise on the VAT implications of the renovation of the KGV Pavilion and review the council's overall VAT activity.</p> <p><i>Comment: in recognising the complexities in relation to the VAT recover on construction and refurbishment projects, council has sought to ensure that it will be able to receive practical advice and expertise in the VAT recovery on specialized projects.</i></p> <p>A selection of random payments (18) including all single payments over £500 were cross checked against payment authorisation slips, cash book, bank statement, and invoices and all were found to be recorded/authorised in accordance with Proper Practices. In accordance with its own Financial Regulation 6.8 and 6.10, all expenditure is presented to council monthly for review and authorisation for payment is made by resolution.</p> <p>A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements, and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p><i>Comment: The council shows good practice by ensuring that standing order payments and direct debits incurred for the month are submitted to full council in accordance with council's own standing orders and financial regulations.</i></p>
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	<p>Access to the Scribe Accounting system supported by a review of the associated paperwork for the settlement of invoices via electronic means, enables the council to demonstrate that it has in place an effective control over movement through the council's accounts and is operating within Financial Regulation 7.2.</p> <p>Spot checks were conducted on the Credit Card statements for the period under review and statements were interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. There are three cards in operation, and the account is subject to automatic payment in full at each designated date for the month-end.</p> <p>At the meeting of 19<sup>th</sup> June 2025, Full Council revised the adopted Credit Card policy to reflect the current practise operated by the council and acknowledged the limits of each card at any one time.</p> <p><i>Comment: with reference to council's own Financial Regulation 9.1, council has ensured that it adheres to the specific control procedure for the use of any payments by a credit card with the limits authorised by the council.</i></p> <p>Council follows good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>Council continues with its procedure, in accordance with Council's Financial Regulation 7.10, of retaining a two-tier security system for payments which are settled by the BACS system. In the case of BACS payments, the Clerk may set up transactions online for approval in advance, once the Council approves the accounts for payment, two bank signatories shall authorise the transactions online using their own unique ID. The system ensures that two authorised bank signatories sign the instructions for each payment. In the actions undertaken in committing the council's resources, council is operating within Financial Regulation 7 – Electronic Payments.</p> <p><i>Comment: whilst this not only protects the RFO and fulfils an internal control objective to ensure the safeguarding of public money and allows the council to have in place specific control procedures for payments by bank transfer or other electronic means and a process and mitigating action to protect the council against payment of invoices which may show fraudulent bank account details.</i></p> <p>During the period under review there were no new significant contracts awarded.</p>
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	<p>The council has not confirmed that it is eligible to exercise the General Power of Competence and as such is unable to use the discretionary power to do anything that an individual can do unless specifically prohibited by law.</p> <p>Council operates a community grants programme which is aimed at providing financial support to organisations undertaking activities for the benefit of the residents of Drayton. For the period under review, grants totalling £960 against a budget of £3,050 were paid out. Grants approved for the year under review can be seen on the council's website within the minutes for the year. The grants offered have been allocated to the nominal code assigned to s137 grants within the financial accounting system. The use of S137 of the LGA 1972 in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector.</p> <p><i>Comment: Council is advised to ensure that it minutes that it is operating within the remit of the eligibility criteria for the use of s137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) and that the statutory limit is being adhered to, and the expenditure is on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitant.</i></p> <p>The Local Government Transparency Code 2015 requires all Parish Councils to publish data if they have a gross annual income or expenditure exceeding £200,000. Section 42 provides clarity on the manner in which this information (relating to grants given) should be produced whilst section 43 details the information that must be published as a minimum: date the grant was awarded; time period for which the grant has been given; local authority department which awarded the grant; beneficiary; beneficiary's registration number (if applicable) summary of the purpose of the grant, and amount.</p> <p><b>Recommendation: Council is advised to review the provision of the code and ensure that the relevant data is uploaded to the website in accordance with the specified timescales.</b></p> <p>The council has no outstanding public works loans.</p>
<p><b>3. Budgetary controls.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Verification of process of setting of budget</b></li> <li>• <b>Monitoring of budget</b></li> </ul>	<p>The budget for the year 2025-2026 was approved at the meeting of 16<sup>th</sup> January 2025 with the minutes confirming that council resolved to set a revenue budget of £262,389.49 to be funded from the precept and known income streams. The approved precept to be levied on the parish was confirmed as £209,784.00 which would equate to</p>



<ul style="list-style-type: none"> <li>• <b>Reserves</b></li> </ul>	<p>a 3.2% or £3.19 increase for a Band D property over that set for the previous year.  <i>Comment: council has followed best practice by expanding the minutes to show not only the percentage (%) but also the financial increase (£) the precept being set would have on a Band D Council Tax dwelling, taking into account movement in the tax base, over that set for the previous year.</i></p> <p>A review of the budget including committee income and expenditure position is reported to all Committees as a standing item in accordance with their adopted Terms of Reference with the Finance and General Purposes Committee receiving quarterly reports for all Committees to allow for overall financial monitoring and refining of the adopted budget.</p> <p>Evidence was seen of the detailed budget report to actual with committed expenditure and funds available for the 1<sup>st</sup> quarter as submitted to the Finance and General Purposes Committee meeting of 31<sup>st</sup> July 2025. The written report from the Clerk, in accordance with Financial Regulation 4.9, provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned. Such reports submitted by the Clerk provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council's overall budget assessment process. For the period under review, there were no significant unexplained variances from the budget, and the report was received. It is noted that the Committee agreed for the detailed report to be streamlined to allow the removal of those items that did not require an explanation and reference to future quarters.  <i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary. Council continues to demonstrate that it shows good practice by following the recommended key stages as to the budgetary process have been followed throughout the year under review.</i></p> <p>The Clerk continues to ensure that virements between budgets are considered by full Council as and when they arise, subject to Financial Regulation 5.16, which states that "No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee".</p>
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	<p>The council, on 30<sup>th</sup> September, had overall Reserves of £1,265,295.01. General Reserves stood at £208,822.79 with agreed Earmarked Reserves of £374,455.22 and Restricted Reserves (CIL) of £682,017.00.</p> <p>The Reserve Transfer Report for the period end (as produced from the financial system used by the council) was reviewed during the interim audit. Transactions were verified with the status of each earmarked reserve being noted and explanatory notes give for their movement.</p> <p>Council's Reserve Policy, as adopted, states that the level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council. The policy outlines the current level of General Reserves to be held by the Council which is set at equal to between three and six months of predicted expenditure.</p> <p><b>Recommendation: Council is advised to ensure that the Reserve Policy as reviewed in February 2022 is updated and contains up to date provisions from the Practitioners' Guide 2025 as produced by SAPPP.</b></p>
<p><b>4. Risk Management.</b></p> <ul style="list-style-type: none"> <li>• <b>Insurance in place</b> <ul style="list-style-type: none"> <li>➤ Adequate</li> <li>➤ Reviewed</li> </ul> </li> <li>• <b>Fidelity Guarantee Cover Insurance</b> <ul style="list-style-type: none"> <li>➤ Adequate</li> <li>➤ Reviewed</li> </ul> </li> <li>• <b>Internal Controls documented and regularly reviewed</b></li> </ul>	<p>Public / Products liability cover is £10million, Employer's Liability cover is £10million, Officials Indemnity is £500thousand and Fidelity Guarantee is £1million.</p> <p><i>Comment: whilst council is aware that Fidelity Guarantee (Employee's Dishonesty) cover at £1million is not in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May, it did review this matter in February and agreed to maintain the cover at £1million as an increase would result in a referral to the insurance underwriter with estimated premiums outweighing the risk of exposure.</i></p> <p>At its meeting of 15<sup>th</sup> May 2025, following a review by the Finance and General Purposes Committee (meeting of 24<sup>th</sup> April 2025), full Council reviewed and approved the insurance schedule for 2025 – 2026 as presented pending receipt of the final insurance premium due. The review ensured that the minimum levels of cover remained adequate and that no further insurance adjustments were required. At renewal council is in a three-year long-term agreement until 31<sup>st</sup> Mar 2026. Council insurance renewed on 1<sup>st</sup> June 2025.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and</i></p>

	<p><i>taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.</p> <p>As part of the specific internal control checks undertaken on a quarterly basis, Council has taken steps to ensure that it has processes in place to enable it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances. A member of the Finance &amp; General Purposes Committee is appointed to quality assure a sample of financial transactions and bank reconciliations for each quarter and report findings and any recommendations as appropriate.</p> <p><i>Comment: Council has noted that in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money.</i></p>
<p><b>5. Income controls.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Precept</b></li> <li>➤ <b>CIL</b></li> <li>➤ <b>Other income</b></li> <li>➤ <b>Review of charges</b></li> <li>➤ <b>Debtors</b></li> </ul>	<p>Council received precept in the sum of £209,784.00 from Broadland District Council for the period under review in April and September 2025 as reported in the quarterly budget monitoring reports submitted to the Finance and General Purposes Committee at the July and October 2025 meetings. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the precept to be paid and receipt of same in the council's bank account.</p> <p>During the period under review, Council received CIL receipts totalling £12,211.36 on 15<sup>th</sup> April 2025. The RFO maintains a comprehensive spreadsheet detailing running totals along with expiry date of money received. The RFO has created an earmarked reserve for retained CIL balances. CIL receipts received are reported within the financial reports submitted to the Finance &amp; General Purposes Committee, the minutes of such meeting being reported to full council, with further analysis within the CIL Project Lists detailing progress against committed funds.</p> <p>The Annual CIL Statement for 2024-2025 was approved at the council meeting of 19<sup>th</sup> June 2025 at which the annual accounts and supporting documentation were received</p>

	<p>and approved. The statement, for the year ending 31<sup>st</sup> March 2025, demonstrates that there is a retained balance of £669,805.64 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations and was available to view on the council's website.</p> <p><i>Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></p> <p>Randomly selected receipts paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the council. All were found to be in order with a clear underlying audit trail. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings.</p> <p><i>Comment: Council has ensured that appropriate control procedures are in place and documentation is in existence to provide a clear audit trail from invoicing through to recovery of all such income.</i></p> <p>The Open Spaces &amp; Property Committee, at its meeting in October 2024, conducted a review in its consideration of the hire charges for the open spaces and property under the remit of the council. The final approved schedule was approved as part of the budget proposals as approved in January 2025 to take effect from April 2025.</p> <p><i>Comment: it is expected that a similar review, in accordance with Financial Regulation 13.2, will take place by the Playing Fields and Property Committee to feed into the budget-setting process for 2026-2027.</i></p> <p>A review of the "Aged debtor" listings as of 30<sup>th</sup> September 2025 was undertaken with assurances given that appropriate follow up action is in place for those small outstanding accounts with the parish council. There were no accounts that gave cause for concern.</p> <p><i>Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the RFO and that such approval should be shown in the accounting records.</i></p>
<p><b>6. Payroll controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Management of payroll</li> <li>• PAYE/NIC system in place</li> <li>• Compliance with HMRC procedures</li> <li>• Records relating to contracts of employment</li> </ul>	<p>The council's payroll service is outsourced and operated by the Norfolk Association of Local Councils in accordance with HM Revenue and Customs guidelines. The council is a member of the Local Government Pension scheme (LGPS) as administered by Norfolk County Council.</p> <p>At the period end, council had three employees on its payroll – Clerk and Responsible</p>

<ul style="list-style-type: none"> <li>• <b>Compliance with Pensions Duties</b></li> <li>• <b>Treatment of expenses</b></li> </ul>	<p>Financial Officer, Deputy Clerk and Facilities Manager and Parish Ranger.</p> <p>Cross-checks were completed on a sample of payments covering salary, PAYE and pension contributions and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk County Council on or before the dates prescribed.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p> <p>Salaries are paid in accordance with contracted hours worked and timesheets for office staff and labour including those for overtime were seen. Payroll records including variations to contracts with approval dates of such revisions are accurately maintained and held securely by the Clerk to the council. All staff are paid at the agreed rate of pay as outlined in the 2025 agreement for Local Government Services Pay (as issued by the National Joint Council for Local Government Services).</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></p> <p>Electronic payments to all staff are made, in accordance with the approved procedure for accounts payable and as outlined under Financial Regulations 7.1-7.4. The payments to staff by bank transfer are ratified at meetings of the Council in accordance with Financial Regulation 7.5.</p> <p>The Council continues with the retention of the services of Personnel and Advice Solutions Ltd for ongoing support on Human Resource matters which includes (inter alia) the updating of employment contracts, staff handbooks and all necessary employment related documents and written procedures. Amendments to staff contracts are reviewed and overseen by the Staffing Committee under delegated powers with formal approval submitted to full Council as recommendations going forward. The annual staff appraisal process and consideration of annual pay awards for all employees alongside recommendations to Council in respect of staff remuneration and/or terms and conditions of employment are overseen by the Staffing Committee.</p> <p>Council is aware of its pension responsibilities with all members of staff being members</p>
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	<p>of the Norfolk County Council Local Government Pensions Scheme. The council's re-enrolment with The Pension Regulator was submitted on 31<sup>st</sup> March 2025.</p> <p><i>Comment: Council is aware that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment.' This is an employer's legal duty under the Workplace Pensions legislation and council are required to confirm to the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p>
<p><b>7. Bank reconciliation.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Reconciliations</li> <li>• Cashbook</li> <li>• Bank Statements</li> <li>• Investment Records</li> <li>• Investment Strategy</li> </ul>	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the detailed financial reports submitted to Full Council and the Finance and General Purposes Committee Meetings.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.</i></p> <p>Council can evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members. Section 5.19 states that "It is a requirement of the current model financial regulations that bank reconciliations be prepared regularly, approved by members and signed as part of the regular minute record." The RFO has ensured that the bank reconciliation is available for all to view and is uploaded to the shared drive accessible to all councillors.</p> <p>Council has further implemented a system whereby regular bank reconciliation reviews are undertaken by a member of the Finance and General Purposes Committee, thereby separating the roles of overview from that of authorisation. The audit log was reviewed with confirmation given that the system of internal control is effective and ensures that there are mitigation measures in place to address the risks associated with the management of public finances.</p> <p>The councils specific control procedures in place for payments by bank transfer or other electronic means as outlined within the adopted Financial Regulations and Standing Orders, demonstrates that council has a process including mitigating actions to protect the council against payment of invoices which may show fraudulent bank account details and that it has taken steps to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</p>

	<p>Bank balances as of 31<sup>st</sup> March 2025 agree with the position bank statements (or acknowledging letters of statements) and for the period end stood at £1,271,089.42 across the accounts held in the parish council's name.</p> <p>Drayton parish council currently holds investments with Cambridge Building Society; Nationwide Building Society; Skipton Building Society and Broadland District Council – all of which have been placed in investment strategies that are regarded as short-term investments.</p> <p>Council's Investment Policy (as adopted in August 2025) states that the council will aim to invest its reserves to maintain the value of these funds in real terms, to support future service delivery. It is confirmed that it is not the policy of the council to have any long-term investments and that funds are accumulated to cover anticipated asset replacement costs and to provide for envisaged projects and may be required at short notice.</p> <p>Whilst the policy provides definition as to long-term investments and the procedures in place for monitoring, assessing, and mitigating the risk of loss of invested sums, the Council does not currently hold any funds in long-term investments.  <i>Comment: Council had followed guidance on the production of its policy as issued by the Secretary of State under section 15(1)(9) of the LGA 2003 (third edition).</i></p> <p>At the meeting of the Finance and General Purposes Committee of 31<sup>st</sup> July 2025, a review of the council's banking arrangements, including the bank mandate were undertaken in accordance with the approved Terms of Reference for the standing committee and Financial Regulation 7.1.  <i>Comment: in accordance with Proper Practices, council has demonstrated that it is aware that it is the responsibility of the council, or committee under delegated powers, to approve every bank mandate, the list of authorised signatures for each account, the limits of authority for each account signature and any amendments to mandates.</i></p> <p>In accordance with Financial Regulation 7.9, all payments are made by online banking, in accordance with the resolution first taken by the council.  <i>Comment: Although Council last reviewed its Financial Regulations in May 2025, it is advisable to ensure that, in accordance with Financial Regulation 7.10 there is minute reference for the resolution to renew the use of BACS at least every two years. A similar resolution should take place for the use of variable direct debit and standing order in</i></p>
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	<i>accordance with Financial Regulations 7.8 and 7.10.</i>
<b>8. Internal Audit:</b> <b>Examination of:</b> <ul style="list-style-type: none"> <li>• <b>Reporting of Previous Internal Audit Reports</b></li> <li>• <b>Review of internal audit</b></li> <li>• <b>Appointment of internal auditor</b></li> <li>• <b>Review of effectiveness of internal audit</b></li> </ul>	<p>The Internal Audit Report for the year ending 31<sup>st</sup> March 2025 was formally considered and approved by the parish council at the meeting of 19<sup>th</sup> June 2025. It was noted that the one recommendation received would be considered at the July meeting of the Finance &amp; General Purposes Committee.</p> <p>The following recommendations as raised in the internal audit report for the period ending 31<sup>st</sup> March 2025 having been considered by full Council, was the subject of a separate action plan which provided commentary on the procedures to be followed by the council to address the comments / recommendations raised:</p> <ol style="list-style-type: none"> <li>1. Adoption of a Fixed Asset Policy which should confirm the setting of the base register for reporting purposes – <i>actioned August 2025</i></li> </ol> <p>Matters relating to the two areas outstanding from previous audits have been updated as follows:</p> <ol style="list-style-type: none"> <li>2. Review of the Document Retention Policy – <i>review undertaken in January 2025 by the Finance and General Purposes Committee under delegated powers with a further review scheduled for October 2025 by the committee.</i></li> <li>3. Review of Council's adopted policies – <i>to be undertaken in July 2025 - review undertaken in July 2025 by the Finance and General Purposes Committee under delegated powers</i></li> </ol> <p><i>Comment: Council has followed guidance which confirms that, in accordance with Proper Practices, the annual review of internal audit should be received and recorded as such by the Council (or delegated committee). Any actions planned from the outcomes of the tests undertaken along with the narrative reports from the Internal Auditors should be the subject of an audit plan detailing actions to be undertaken, members or officers responsible for delivering improvement and deadlines for the completion of the actions.</i></p> <p>Mrs Waples was confirmed as being reappointed to function as the parish council's independent internal auditor for the year 2025 - 2026 at a meeting of full Council of 14<sup>th</sup> August 2025 following a recommendation by the Finance and General Purposes Committee from its meeting of 31<sup>st</sup> July 2025. It is noted that Full Council, at the meeting of 14<sup>th</sup> August 2025, approved an amendment to Standing Order 3.7 to allow the Finance and General Purposes Committee to appoint the Internal Auditor.</p> <p><i>Comment: at the next annual review, council is advised to amend the Terms of Reference for the Finance and General Purposes Committee to reflect the amended Financial Regulation 3.7.</i></p>



	<p>In accordance with the Accounts and Audit Regulations 2015, the council formally reviewed the scope of its internal audit arrangements at the meeting at which the internal auditor was appointed which covered a review of the effectiveness of internal audit arrangements, an assessment of the scope of internal audit, independence, and competence of the internal auditor, audit planning and reporting along with overall responsibility for each function.</p> <p>All were found to be acceptable to the council along with the audit plan produced.</p>
<p><b>9. External Audit Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Reporting of External Audit Report</b></li> </ul>	<p>The External Audit Report and Certificate for the year ending 31<sup>st</sup> March 2025 having been received by the Council in early September 2025 was submitted to and noted by Full Council with formal adoption at the meeting of 11<sup>th</sup> September 2025.</p> <p>There were no matters which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met. Similarly, there were no matters to be brought to the attention of the council.</p> <p><i>Comment: Council has noted Regulation 20 (in part) which states that the annual audit letter received from the auditor must be considered by the authority and published (including publication on the authority's website) and to permit copies to be purchased.</i></p> <p>The Internal Auditor is able to confirm that the external auditor report and certificate along with the conclusion of the external audit have been published on the Council's website. Details as to how copies may be purchased have also been included.</p> <p><i>Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public's rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</i></p>
<p><b>10. Period for the Exercise of Public Rights set in accordance with the Audit &amp; Accounts Regulations of 2015</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Dates set</b></li> <li>• <b>Minuting of dates set.</b></li> </ul>	<p>The Members approved the dates for the period of public rights and the publication of the unaudited Annual Governance and Accountability Return (AGAR) for the year ending 31<sup>st</sup> March 2025 at the council meeting of 19<sup>th</sup> June 2025. The internal auditor can confirm that the notice of the public rights was seen on the website and can confirm that the dates set were 23<sup>rd</sup> June to 1<sup>st</sup> August 2025 with the notice being dated 20<sup>th</sup> June 2025.</p> <p><i>Comment: In accordance with Local Audit and Accountability Act 2014 Sections 26 and 27 and The Accounts and Audit Regulations 2015 (SI 2015/234, the notice on the website contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and a</i></p>

	<i>Summary of Your rights in relation to both the Act and the Regulations.</i>
<p><b>11. Have the publication requirements been met in accordance with the Audit &amp; Accounts Regulations of 2015.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Publication requirements</li> </ul>	<p>The Internal Auditor is able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 and published the following for the year 2024 - 2025 on a publicly accessible website:</p> <ul style="list-style-type: none"> <li>• Annual Internal Audit Report of the AGAR</li> <li>• Section 1 – Annual Governance Statement of the AGAR</li> <li>• Section 2 – Accounting Statements of the AGAR</li> <li>• Section 3 – The External Auditor Report and Certificate</li> <li>• Conclusion of the limited assurance review</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</li> </ul>
<p><b>12. Period-End Accounting Procedures</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Bank Statements and Cash Book agree.</li> <li>• Debtors and Creditors properly recorded</li> </ul>	<p>The interim accounts were found to be in order and detailed a full underlying financial trail from financial records to the accounts produced. Whilst the accounts are less detailed than that produced for the year-end audit review, they provide a useful tool in monitoring performance and allow corrective actions to be undertaken if required.</p> <p>From the review, it is confirmed that debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts. Period-end balances agreed with the cash book and bank reconciliations.</p>
<p><b>13. Transparency Code.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Transparency code requirements</li> </ul>	<p>The council is aware that Drayton Parish Council is subject to the Local Government Transparency Code 2015 (for those with annual turnover of income and expenditure exceeding £200,000) and the Clerk is maintaining and monitoring the council's website so that it is updated regularly with pertinent information. For details of the information that is to be published on a quarterly and annual basis, the following link: <a href="#">Transparency Code for Smaller Authorities 2015</a> will provide further information.</p> <p>As Council has agreed that it meets the requirements of the 2015 code, it has published financial data, land and building assets on the finance page of the Council's website. Effective 1<sup>st</sup> April 2025, council also fulfils the quarterly requirements and has published the following data within its financial pages:</p> <p>Individual items of expenditure that exceed £500;</p> <p>Government procurement card transactions;</p> <p>Invitations to tender for contracts over £5,000;</p> <p>Details of contracts that exceed £5,000.</p> <p><i>Comment: council is aware that proper practices advises that financial information should be held for a period of four years on a publicly accessible website.</i></p>

#### **14. Summary**

The Internal Auditor offers her appreciation for the assistance given by the Clerk to the Council in completing this audit. The period-end files were extremely well presented for review, and the Clerk is to be commended.

It is reconfirmed that overall Council has demonstrated effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during both visits to the council's Offices, has provided evidence of the overall adequacy of the financial arrangements in place within the council.

The examination of the period-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has satisfactorily undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.

Recommendations made and/or commentary provided are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the Council's finances are managed.

*For further information and for the year effective 1st April 2025 please refer to the Practitioners Guide 2025 – Governance and accountability for smaller authorities in England as produced by the Smaller Authorities Proper Practices Panel to be applied in the preparation of statutory annual accounts and governance statements - March 2025.*

*Victoria S Waples*

**Date of Internal Audit Visits: 16.10.2025**

**Date of Annual Internal Audit Report: 20.10.2025**

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