

<p>Risk Assessment</p> <p>HIGH 0 MEDIUM 0 LOW 16</p>	<p style="text-align: center;">Bearsted Parish Council INTERNAL AUDIT 2025-2026 AUDIT PLAN WITH COMMENTS / FINDINGS</p> <p>I am pleased to report to Members of the Bearsted Parish Council (the “Council”), that I have completed my annual year-end internal audit of the Council’s records for the twelve-month period to 31 March 2026, following my audit visit and subsequent conversations on 19 May 2026.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Clerk Mrs Joanne Upton and Mrs Nicola Brittain for their assistance given to me during my audit visit.</p>	
<p style="text-align: center;">Area</p>	<p style="text-align: center;">Item</p>	<p style="text-align: center;">Comments / Findings Year-end Audit 19 May 2026</p>
<p>Previous Audits</p>	<ul style="list-style-type: none"> • Date of last External Audit Certificate or Exemption Certificate for 2024-25 • Comments if any • Publication on website. • Date of last Internal Audit • Comments if any • Review of any items outstanding from previous internal / external audit reports. 	<p>Forvis Mazars LLP signed off the Report & Certificate 2024-25 on 12 Sept 2025. The Report was considered by full Council 16 Sept 2025 Min 2197.6e There were no matters to report.</p> <p>The AGAR papers have been correctly published on the Council’s website.</p> <p>My Year-end Report was considered by the Council – Council 17 June 2025 Min 2182.8 noting the two highlighted areas of medium risk, the lack of financial info on the website and the Assertion 10 requirements for the 2025-26 AGAR</p>
<p>Minutes</p>	<ul style="list-style-type: none"> • Review of the Council minutes in particular the full Council meetings and the Committees responsible for Governance & Finance matters. • General Power of Competence (GPC) ? • Dispensations in place eg - 	<p>Council has a very full programme of evening meetings and a Finance Working Group which meets at 11am approx. once per month.</p> <p>The Finance item within the Council Minutes includes in its heading “(Account and Audit Regulation 2011/817)”. The Clerk advised that she is simply replication the structure as it was before she commenced work with the</p>

	<p>S.40 LA&A Act 2014 filming/recording</p>	<p>Council. It's the "Accounts & Audit Regulations 2015" that should be referred to if its felt necessary to continue including this reference point.</p>
<p>Code of Conduct/ Acceptance of Office</p>	<ul style="list-style-type: none"> • Date adopted • Any changes in elected/co-opted members since last Audit visit? • DPI's complete • DPI's on website or weblink • New Governance Compliance inc Councillor's Statement of Compliance (Sept 2025) <p>NEXT ELECTION ?</p> <p>Local Govt Restructuring in Kent</p>	<p>Council 14 Jan 2025 Min 2119.8b. adopted a revised Code of Conduct policy</p> <p>14 Cllrs in post as at 31 March 2025, with 1 vacancy (NB Cllr Francis has since resigned Council 13 May 2025 Min 2171 5d)</p> <p>Max Huseyin – co-opted 17 June 2025 Council 17 June 2025 Min 2181.6a</p> <p>Marie Selby – co-opted 11 Nov 2025 Council 11 Nov 2025 Min 2214.5</p> <p>There were 15 Cllrs in post as at 31 March 2026.</p> <p>Council 11 Feb 2025 Min2126.4 the Meeting was advised that the Chairman Cllr Hall was stepping down from the Chairman's role, as there were no nominations it was decided that the Chair would be nominated at each Meeting until the next Annual Meeting in May 2025 (NB no-one nominated as Chair, the Chair to be nominated at each Meeting to continue. Cllr Springett was appointed as Vice Chair and by default took the Chair at the Council Meetings). Council 16 Sept 2025 Min 2196.2 elected Cllr Hall as the Chair of the Council.</p> <p>For the 2026-27 Municipal Year Cllr Waters Chairman and Cllr Pottage Vice Chair from May Annual Meeting - 12 May 2026 Min 1 & 2</p> <p>Next Election is in May 2028</p> <p>Although The Councillors have been kept informed of the LGR for Kent and the various proposals being put forward by the Principal Authorities, the Council has not declared a preference for any of the submitted options to Government.</p>
<p>Standing Orders (SOs) and Financial Regulations (FRs)</p>	<ul style="list-style-type: none"> • Have they been formally adopted and applied? • Any changes been since they were adopted or the last audit and minuted? • Are Procurement Thresholds in place (local councils must comply with the Procurement Act 2023 especially for goods & services with total value over £207,720 inc VAT from 1 Jan 2026) and consistent between SOs & FRs and changes formally adopted by the Council? • Virtual Meetings / Delegation to Clerk/RFO still in place ? • Updated re New NALC Models SO's 2025, Fin Regs 2025 ? <p>Two signature rule still in place?</p>	<p>Scheme of Delegation – reviewed and adopted by Council 12 May 2026 Min 2262.9</p> <p>4 A Finance Working Group. The working group's role is to consider and scrutinise the Council's Financial operations and to carry out detailed analysis of current and proposed policies.</p> <p>Standing Orders & Financial Regulations were both amended due to the Procurement Act and adopted by Council 12 May 2026 Min 2266 9a & 9b</p>

<p>Risk Management</p>	<ul style="list-style-type: none"> • Risk Assessments – Are they: <ul style="list-style-type: none"> • Carried out regularly? • Adequate? • Reported in the minutes? • Inspections of play equipment etc if carried out by staff/Cllrs have they been trained, accredited? • ANNUAL REVIEW ? • Insurance cover – is it: <ul style="list-style-type: none"> • Appropriate/Adequate? • LTA in place? • Reviewed regularly? • Fidelity Guarantee Cover £ (Balances + ½ Precept) • Internal controls – are they: <ul style="list-style-type: none"> • Documented? • Adequate? • Reviewed regularly? • Statement of Internal Control (SIC)? • Systems and Procedures – are they: <ul style="list-style-type: none"> • Documented? • Adequate? • Followed? • Reviewed regularly? • IT Policy covering digital and data compliance 2025 NALC template update Nov 2025 designed to meet 1.54 of then Proper Practices (March 2025) and Assertion 10 	<p>Risk Assessments for events such as the firework display are undertaken (based on an “event” risk assessment template). SafePlay play equipt inspections - commenced (May 2023) a new regime of 3 x weekly inspections and the 4th week the monthly operational inspection. This weekly inspection regime was in place throughout 2025-26. The annual ROSPA inspection was undertaken by Playsafety in July 2025.</p> <p>Risk Register reviewed and adopted by Council 12 May 2026 Min 2262.10</p> <p>Allotment Insurance - Church Lane and The Street Allotments Council 16 Dec 2025 Min2226.7a advised of the renewal of the Allotment Personal Liability Insurance from 4 Jan 2026 to 3 Jan 2027 (£5m limit) with Chris Knott (broker) Insurance arrangements reviewed and accepted by Council 12 May 2026 Min 2262.12</p> <p>A 3-year LTA for insurance services provided by Aviva via Clear Councils (formerly BHIB) Ins Brokers, - Council 11 Oct 2022 Min 882.10ii from 1 Oct 2022 to 30 Sept 2025 (last year of the LTA) Council 16 Sept 2025 Min 2197.7b agreed a new 3-year LTA with Clear Councils with a change of insurance company – Ecclesiastical to Sept 2028 Cover for 2024-25 extended to include Cyber Security via Talbot Underwriting Ltd (Council 17 Sept 2024 Min 2080.8a This policy was renewed with the insurer OSR via Clear Councils (Broker) in September 2025 for another year.</p> <p>Fidelity cover increased to £500,000</p> <p>Statement of Internal control for 2024-25 approved prior to AGAR 2024-25 Council 17 June 2025 Min 2182.10 The 2025-26 SIC will be considered by Council on 16 June 2026</p> <p>There are in excess of 40 policies and procedures published on the Councils website.</p> <p>Council 15 July 2025 Min 2192.9 – adoption of Internal Controls and Model Publication Scheme Policies Council 16 Sept 2025 Min 2198.9 – adoption of Environmental & Sustainability, IT Acceptable Use & Social Media, Village Green Policies Council 14 Oct 2025 Min 2209.8 – adoption of Code of Conduct, Civility & Respect, and Confidential Disclosure Policies Council 11 Nov 2025 Min 2216.9 – adoption of IT Policy and Privacy Policy Council 10 Feb 2026 Min 2238.8 – adoption of Mission Statement, Councillor Co-option Policy and Accessibility Statement Council 10 Mar 2026 Min 2245.10 – adoption of Biodiversity Statement, Procurement Process Policy and Publicity Policy</p>
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<p>Budgetary Controls</p>	<ul style="list-style-type: none"> • Is the annual budgeting process reported and approved by the full Council? <ul style="list-style-type: none"> ○ Budget/Precept amounts minuted? ○ Review of All Reserves included as part of the Budget Setting Process? • Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> ○ Compare with Fin Regs requirements? • Are significant variances explained in sufficient detail? 	<p>“F&GP Committee to become a monthly Finance Working Group in 2024-25 to review finances and make recommendations to Council.” This includes the Budget Monitoring Role. Associated papers are published on the website as part of the papers with the Council Agendas.</p> <p>Budget Monitoring - The Council Meetings receive Finance Reports and Balance of Bank Accounts along with the schedule of payments to be agreed by the Council as minuted under the Finance item eg Council 17 June 2025 Min2184.15c,d,e</p> <p>Budget & Precept 2026-27 Council 16 Dec 2025 Min2226.9a considered the Draft Budget (£191,082) and Precept proposals for 2026-27. Predicted Income was £193,144 and Spend £190,882 if the Council kept the Precept at £140,000. Decision deferred to the Jan 2026 Council Meeting.</p> <p>Tax Base 2026-27 – 3665.7 (£38.57 2025-26 Band D charge would raise £141,386)</p> <p>The last two years my Report has commented on the lack of information contained within the Council Minutes relating to the Budget setting and the resultant Precept Request. The Supporting Documents included on the website just shows the Summary Budget with no details of the considered options for Band D Tax Levels or Tax Base information The absolute minimum should be the approved Budget sum and the Precept sum sent to Maidstone BC and the impact on a Band D Property of these decisions showing the year on year increase/decrease usually supported with the Tax Base figures.</p> <p>Very disappointingly there has been no meaningful improvement in the minuting of the Budget and Precept decisions for 2026-27 with just the Summary Budget in the supporting documents” on the website against the otherwise excellent record of agenda & minutes. The Clerk has advised me that Councillors were provided with these supporting papers attending the Finance Working Group and Council Meetings. The Council has adopted the Model Publication Scheme, which commits the Council to make information available as part of normal business activity, which usually includes the Council’s website.</p> <p>In my view the following Minute from the January 2026 Council Meeting is not sufficient for what is arguably the most important decision the Council makes each year.</p> <p>Council 13 Jan 2026 Min 2230.9 relating to the Precept states “Several options were considered, due to the expected high value projects the Council will be undertaking over the next year or two, including the car park drainage project and the Council office extension. Cllr English proposed a precept of £145,000, which increases the Band D payment by £0.99 per year. This was seconded by Cllr Ash and resolved with all in favour.” There is no supporting document posted to the website showing these Options.</p>
<p>Section 137 expenditure if relevant (GPC adopted?)</p> <p>£11.10 FOR 2025-26 (£10.81 FOR 2024-25)</p>	<ul style="list-style-type: none"> • What is the cash limit for the year? • Is a separate account/analysis kept? • Has the cash limit been exceeded? 	<p>NB limit for 2026-27 is £11.060 as reported to Council 10 Feb 2026 Min2237.6c</p> <p>Sect. 137 spend in 2025-26 totalled - £6,200 (£5,051 in 2024-25) Grants included £1,000 to Bearsted Medical Practice PPG, £1,085 to Bearsted Cricket Club, £1,000 to Heart of Kent Hospice</p>

	Have the spending powers been properly used and Minuted?	
Book-keeping	<ul style="list-style-type: none"> • Cashbook - is it: • Fit for purpose? • Arithmetically correct? • Balanced regularly? • Reported to Council regularly? • Turnover above £200k pa ? Income & Expenditure basis of accounting? • Record keeping and the arrangements in place to store previous year's accounts etc. 	<p>Edge IT systems 5 year contract to Feb 2024, contract extended to Feb 2027.</p> <p>AdvantEdge accounts package provided by Edge IT Systems.</p> <p>The self-employed Finance Assistant, Nicola Brittain manages the accounting software working between 10-15 hours per month through the year, although there are additional duties, which includes the monthly payroll, Budget setting and annual internal audit/AGAR.</p> <p>The excellent accounts were inspected as part of the year-end checks. The figures used in the AGAR Statement of Accounts came from the accounting package.</p> <p>The accounts are based on an Income & Expenditure basis.</p>
Petty Cash	<ul style="list-style-type: none"> • Has the amount of petty cash float been agreed? • Are all petty cash entries recorded? • Are payments made from petty cash fully supported by receipts / VAT invoices? • Are petty cash reimbursements signed for? • Date of last petty cash reimbursement/top-up? • Is petty cash balance independently checked regularly 	N/A
Payroll	<ul style="list-style-type: none"> • Who is on the payroll and are contracts of employment in place? • Who is the RFO? • Annual Appraisal in place ? • Have there been any changes to the establishment and/or changes to individual contracts during the year? • Members Allowances in place and paid via payroll system? 	<p>Clerk Joanne Upton – gained iLCA to CiLCA interim qualification July 2024.</p> <p>Council 10 Dec 2024 Min 2112 7.d Clerk to work up to 37 hrs pw for 3 months (from 1 Jan 2025) and HR Comm to review the staffing requirements - arrangement moved to a rolling 3-month basis, which ceased in October 2025.</p> <p>From 1 Nov 2025 Clerk reduced her hours to 23hrs pw</p> <p>Deputy Clerk Amy Bush (10 hrs pw)- gained ILCA part of the CILCA training course. March 2025.</p> <p>Community Warden (employed by KCC), Sally Williams to be contracted 3 days per week (Tue, Thur & Fri) at a cost of £27,000pa to be reviewed in 12 months' time - Council 11 Feb 2025 Min 2128.10 The Clerk advised me that the Council will vote to approve the costs yearly when received from KCC. Council 12 May 2026 Min 2265 6c agreed to the 2026-27 costings.</p>

	<ul style="list-style-type: none"> • Have new appointments and changes to contracts been approved and minuted? • Do salaries paid agree with those approved by the Council? • Have PAYE/NI/Pension requirements been properly applied and accounted for? • Payroll outsourced? <p>WORKPLACE PENSION IN PLACE</p>	<p>Council 16 Dec 2025 Min 2225.6d The Finance WG had revisited the Councillors Allowance Scheme in the light of an updated Parish remuneration Panel report from MBC and recommended the current rate up to a maximum of £480pa (based on £24 per meeting, max number of meetings 20) and a Chairperson Allowance of £720pa, be approved payable only to elected Cllrs. This is for the 2026-27 financial year and will be paid in May 2027.</p> <p>NALC pay scales for 2025-26 notified to Cllrs - Council 16 Sept 2025 Min 2197.7b</p> <p>Payroo Ltd payroll software (on a rolling monthly licence) managed in-house with assistance from Nicola Brittain (Finance Assistant) Councillors allowances and the temporary staff are paid via the payroll system.</p> <p>NEST in place available to permanent staff, Employers contribution rate 5% from 1 April 2023 matching the Employees contribution rate.</p>
<p>Payments</p>	<ul style="list-style-type: none"> • Are all payments recorded and supported by appropriate documentation? • Are payments minuted? • Review of DD's and SO's ? • STAFF costs definition for inclusion in Box 4 for 2025-26, check parity with 2024-25 ? Currently includes salary, tax, NIC & Pension (employee & ers) + taxable benefits (home working allowance, broadband & phone allowance etc NOT incl.) • Has VAT been identified, recorded and reclaimed? • Have internal control procedures inc. segregation of duties been adhered to? • Contracts: <ul style="list-style-type: none"> ○ What contracts exist? 	<p>Approved Payments listed on the Minutes Webpage as a Supporting Document Appendix,</p> <p>Yes</p> <p>Review of DD's and regular payments – reviewed by Council 12 May 2026 Min 2262.13</p> <p>The Edge IT accounting package collects the staff costs together in compliance with the “staff costs definition” for inclusion in Box 4 of the Statement of Accounts section of the AGAR</p> <p>VAT Claims – April to June 2025 - £2,297 recd 11 July 2025 July to Sept 2025 - £4,363 recd 10 Oct 2025 Oct to Dec 2025 - £2,141 recd 6 Feb 2026 Jan to Mar 2026 - £ 2,713 recd 30 April 2026</p> <p>Notable contracts in place included:- Safeplay PS Ltd – play equipt inspections (weekly & monthly) Biffa Waste – commercial waste collections Compute4U – computer leasing monthly fee Managed Technology – Konica printer usage</p>

	<ul style="list-style-type: none"> ○ Compliance with SOs & FRs for letting of contracts? ○ Have any new contracts or contract variations and/or extensions been awarded in the year? ○ Have contract payments been made in accordance with the contract document? 	<p>Nicola Brittain (Numbers by Nicola)– Finance & Payroll support Payroo – payroll software LRH Property Maintenance. – Maintenance work Tomato Energy for a fixed price contract to 2027 for street lighting supply Castle Water - allotments Vision ICT – Hosted email account BT - phone/broadband facilities at the parish office Landscape Services - annual tree inspection & works as necessary Prism Alarms – Mtce and monitoring of the Office Alarm Green Stripe – Mtce of 5 planters Warings - Grounds Mtce Contract inc Closed Churchyard for 2024 Omny Law – Tennis Club lease, legal fees. Martine Waghorn – Valuation Services re Rental & capital valuations on land at Madginford Hall.</p>																		
Receipts	<ul style="list-style-type: none"> ● Are all receipts recorded correctly? ● Are all receipts promptly banked? ● Precept, CTSG and Sect 106 & CIL payments ● Are income records inc allotments, burials, hirings adequate? ● Are invoicing arrangements adequate including VAT where applicable? 	<p>Payment gateway via the website provided by Stripe approved Council in May 2020. Main income sources:- Fireworks event - £21,146 Maidstone BC – PSS grant - £11,510 CIL monies - Nil KCC Grant re Hopper Bus Scheme - £13,166 Allotment income - £3,581</p>																		
Bank reconciliation & PWLB Loans	<ul style="list-style-type: none"> ● What current/deposit accounts exist? ● Investment Strategy recommended where bank balances are in excess of £100k. ● FSCS aware/compliant – protection value increased to £120k from Dec 2025, BUT only for Councils with an annual budget below 500,000 Euros equivalent to £430,600 approx. 	<p>The bank balances as at 31 March 2026 were:-</p> <table border="0"> <tr> <td>Unity Trust Bank c/a (8883)</td> <td>- £18,307</td> <td></td> </tr> <tr> <td>Unity Instant Access (0732)</td> <td>- £99</td> <td>(1.95%)</td> </tr> <tr> <td>Redwood 95 day notice (5145)</td> <td>- £109,972</td> <td>(3.50%)</td> </tr> <tr> <td>Buckingham Bu Soc</td> <td>£86,742</td> <td>(2.55% base rate tracker to 30 Oct 2026))</td> </tr> <tr> <td>Hampshire Bank 1yr Bond (8983)</td> <td>- £83,630</td> <td>(renewed 4.22% 19 Sept 2025 to 17 Sept 2026)</td> </tr> <tr> <td></td> <td>Total - £298,750</td> <td></td> </tr> </table> <p>£50k to Redwood 35 day var rate at 3.80% (From 21 April 2026)</p> <p>Long-term Assets - Unity Bank 2yr fixed rate (0571) - £85,000 to 2 July 2026 (5.00%) Camb & Counties.Bank - 5yr Bond fixed rate (9699) - £50,000 to 5 Nov 2029 (4.40%), year-end value £52,206</p>	Unity Trust Bank c/a (8883)	- £18,307		Unity Instant Access (0732)	- £99	(1.95%)	Redwood 95 day notice (5145)	- £109,972	(3.50%)	Buckingham Bu Soc	£86,742	(2.55% base rate tracker to 30 Oct 2026))	Hampshire Bank 1yr Bond (8983)	- £83,630	(renewed 4.22% 19 Sept 2025 to 17 Sept 2026)		Total - £298,750	
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	<ul style="list-style-type: none"> • Are bank reconciliations regularly carried out for each account and signed off by Councillors? • Year-end Level of Balances to Precept ratio • Are the cheque counterfoils, paying-in books and bank statements adequately referenced? • When was the last review of the banking arrangements? • Internet Banking? • Debit/Credit Card? • and if in place Financial Regs up to date ? • Signature review (Two signatures required?) • Any PWLB loans in place ? 	<p>Finance Working Group monitors the investments.</p> <p>Lloyds Bank corporate “multi-pay” card in place in the Clerks name. Items spent on the card are under the Clerks delegation or pre-approved during a committee meeting. The payments made using the card are listed in the schedule of payments presented to full Council.</p> <p>Unity Trust Bank has 6 signatories, Cllrs Ash, Hall, Jagger, Smith, Spooner and Clerk Joanne Upton from May 2024. Cambridge & Counties Bank and Buckinghamshire Bu Soc - signatories - Cllrs Hall Jagger and Smith + Clerk</p> <p>No loans</p>
<p>Assets changes Asset Register (AR) and Investment Register if applicable.</p> <p>Loans by the Council</p>	<ul style="list-style-type: none"> • Are all the material assets owned by the Council recorded in an AR ? • Is the AR up to date? • Basis of Asset Values and Reviews • Are long-term investments recorded? • Does the AR show the insurance values ? • Digital Photographic evidence? • Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? • Loans to local bodies including any indemnities in place. 	<p>Total Asset Value as at 31 March 2025 - £413,202</p> <p>Assets Register reviewed by Council 12 May 2026 Min 2262.11</p> <p>New Assets in 2025-26 Increase in Long-Term Investments with Cambridge & Counties - £2,206 (capitalised interest) 2 benches - £216</p> <p>Disposals - £22,455 (ie removal of benches form the Asset Register) Council 15 July 2025 Min2191 7b Finance Working Group - The working group decided to remove benches, except those purchased by BPC from the Asset Register and keep on an inventory.</p> <p>Asset Value as at 31 March 2026 - £393,169</p> <p>Council 14 April 2026 Min 2256.9 The Finance Working Group have reviewed the valuation report from Martine Waghorn Chartered Surveyors and recommend the following: BPC to offer £56,500 to purchase the land including the car park. If KCC do not wish to sell the car park BPC will offer £45,250 to purchase the land excluding the car park, but will need to establish with KCC responsibility for car park. If KCC decline the offer to purchase the land BPC will offer to pay rent at £1650 for</p>

		<p>the continuing lease. Cllr Hall requested the Leases Working Group is given delegated authority to commission Martine Waghorn for further advice should it be necessary and delegated authority to agree sundry expenditure on legal processes linked to completion of the sale. Cllr's English and Springett declared an interest as members of the Madginford Hall Committee and will not vote. Cllr Hall proposed to accept the above terms, this was seconded by Cllr Ash and resolved with 9 in favour and 2 no votes.</p>
<p>Year-end procedures inc. AGAR</p>	<ul style="list-style-type: none"> • Does the 2025-26 AGAR Statement of Accounts agree with the cashbook? • Is there an audit trail from the financial records to the accounts and have debtors and creditors been properly recorded? • Date of approval of 2024-25 AGAR & Certificate of Exemption criteria met, exemption declared • PROOF of public rights provision during summer 2025 & website– AIAR ICOs • Public Inspection Period Minuted ? • Governance compliance regime - refer to Practitioners' Guide 2025 	<p>Accounting records were checked against the figures to be used in the AGAR Statement of Accounts for 2025-26, including the Bank Reconciliation. There was a big underspend on Special Projects £195k Financial Budget Comparison sheets on the website.</p> <p>The AGAR 2024-25 was approved by Council 17 June 2025 Mins 2183.11 & .12, the RFO had signed off the Statement of Accounts on 20 May 2025</p> <p>Date of Announcement - 18 June 2025 Public Inspection period – 19 June to 30 July 2025 Evidence – Screen shot dated 18 June 2025</p> <p>Council 17 June 2025 Min 2183.12 accepted the above dates for the Public Inspection period</p> <p>Proposed Period of Public Inspection for 2025-26 to be from 19 June to 30 July 2026</p>
<p>Additional tests – (as necessary)</p>	<ul style="list-style-type: none"> • Computer systems: <ul style="list-style-type: none"> ○ The procedures for the backing up of computerised records ○ Council owned PC/laptop ? ○ Email security ○ Encryption of data? • Trust Funds/Charities – Charity Commission filing? • Annual review of the effectiveness of Internal Audit inc. Appointment of IIA 	<p>One significant change to the current IT arrangements since my last visit is the changeover to the new website provided by Parish Council Websites who will also host the email accounts . The Council's Communication Committee oversee the Council's IT requirements.</p> <p>The Council's computer files are backed up to the Microsoft OneDrive, which is available online to staff should they need it. Compute4U and Secure Tech Systems Ltd (CCTV system) assist with any technical IT matters.</p> <p>Upgrade to Windows Pro (includes bitlocker encryption) Council 14 April 2026 Min 2256.7a</p> <p>Not applicable</p> <p>Re-appointed Council 17 June 2025 Min 2182 9c</p>

<ul style="list-style-type: none"> ● Website host and Webmaster and any changes? ● Website functionality & accessibility NALC L09-18 ● TRANSPARENCY CODE compliant especially for Exempt Authorities ● Post GDPR (May 2018) <ul style="list-style-type: none"> ○ Privacy Notice ○ Cllr email addresses? ○ Email disclaimer <p>Other matters inc DPO arrangements</p> <p>PRACTITIONERS' GUIDE 2025 From 2025-26 the AGAR Section 1 Annual Governance Statement will include an additional Assertion 10 Digital and Data Compliance.</p>	<p>Vision ICT used to provide the domain name, which has been taken over by Parish Council Websites Council 17 Sept 2024 Min 2079.6d emails to be transferred from Vision ICT to Parish Council Websites due to happen on 27 Sept 2024</p> <p>Cllr email addresses in place eg david.hall@bearstedparishcouncil.gov.uk the emails were provided by Vision ICT but have been transferred to the new website provider Parish Council Websites. All Councillors were reminded that any official correspondence with parishioners should only be sent via the BPC emails in line with the Email Etiquette Policy</p> <p>IT Policy adopted by Council 12 May 2026 Min2266.9e, also approved Data Handling policy (9c), Email Policy (9d) and Data Handling Agreement (9e) Data mapping service to be conducted by Jonco-IT to support compliance with Assertion 10 - Council 10 Mar 2026 Min 2244.8c Council 14 April 2026 Min 2256.8 Jonco-IT report flagged several issues to be addressed during 2026-27</p>
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