



# **ROCHFORD PARISH COUNCIL**

## **Finance Committee**

### **Terms of Reference**

#### **1. Purpose**

The Finance Committee is established by Rochford Parish Council to oversee the Council's financial management, budgeting, monitoring and internal control arrangements. Its purpose is to support strong financial governance, ensure lawful and transparent use of public funds, and make recommendations to Full Council on financial planning, risk and sustainability.

#### **2. Responsibilities**

##### **Assets & Facilities Management**

The Committee will be responsible for:

##### **Financial Oversight**

- Monitoring income and expenditure against the approved budget.
- Reviewing regular financial reports, bank reconciliations and financial statements.
- Ensuring compliance with the Council's Financial Regulations, Standing Orders and statutory requirements.
- Reviewing and monitoring the Council's financial risk and contributing to the Risk Register.

##### **Budget and Precept**

- Leading the preparation of the annual budget in consultation with the Clerk
- Making recommendations to Full Council on the annual budget and parish precept.
- Considering budget virements or adjustments during the financial year.

## **Audit and Governance**

- Overseeing the internal audit process, including appointment of the internal auditor.
- Reviewing internal and external audit reports and recommending actions to Full Council.
- Monitoring the implementation of audit recommendations.
- Reviewing and recommending updates to Financial Regulations and other financial policies.

## **Assets, Reserves and Insurance**

- Reviewing the Council's asset register and associated financial implications.
- Monitoring levels of general and earmarked reserves and making recommendations to Full Council.
- Reviewing insurance arrangements to ensure adequate cover is in place.

## **Advisory and Decision-Making Role**

- Making recommendations to Full Council on significant financial matters, contracts or commitments.
- Exercising delegated financial authority where granted by Full Council.
- Reporting all decisions and recommendations to the next meeting of Full Council.

## **3. Membership**

Members of the Committee shall be appointed annually at the Annual Meeting of Rochford Parish Council. If deemed appropriate, new members may be co-opted onto the committee as and when required.

The Committee shall consist of at least 4 councillors.

The Chair and Vice-Chair of the Council may serve as ex-officio members (with voting rights if determined by Full Council).

The Clerk will attend in an advisory, non-voting capacity.

Non-councillor participants may be invited to provide expertise but may not vote.

#### **4. Quorum**

The quorum for a meeting shall be 3 voting members.

#### **5. Chairing**

A Chair and Vice-Chair of the Committee will be elected at the first Committee meeting following the Annual Meeting of Rochford Parish Council.

In their absence, the Committee shall elect a Chair for that meeting.

#### **6. Delegated Authority**

The Committee may exercise decision-making powers delegated to it by Rochford Parish Council, as defined in the Council's Standing Orders, Financial Regulations and Scheme of Delegation.

Matters involving financial commitment, policy changes or mid to long-term strategic implications must be referred to Full Council.

All decisions made under delegated authority shall be reported to the next meeting of Full Council.

#### **7. Meetings**

Meetings will be held quarterly or as required and convened by the Clerk.

Agendas and minutes will be prepared in accordance with statutory requirements and council procedures.

Meetings will be open to the public except where during the whole or part of the proceedings, confidential or sensitive matters fall under the exclusions permitted by the councils Standing Orders (3d).

#### **8. Finance and Budget**

Expenditure may be authorised within the limits and financial authority delegated by Full Council and set out in the Council's Financial Regulations.

It shall oversee financial planning and support the long-term financial sustainability of the Council.

## **9. Review of Terms of Reference**

These Terms of Reference shall be reviewed annually by the Committee and submitted to Full Council for approval.

**Rochford Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

11 June 2026 (2026-2027)

**Allotments**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1000	Income-Allotments	6,500.00	68.58	-6,431.42				-6,431.42 (-98%)
4063	Utilities				2,500.00		2,500.00	2,500.00 (100%)
4071	Supplies/Equipment				250.00		250.00	250.00 (100%)
4400	Grant				2,400.00		2,400.00	2,400.00 (100%)
5660	Maintenance					249.73	-249.73	-249.73 (N/A)
<b>SUB TOTAL</b>		<b>6,500.00</b>	<b>68.58</b>	<b>-6,431.42</b>	<b>5,150.00</b>	<b>249.73</b>	<b>4,900.27</b>	<b>-1,531.15 (-13%)</b>

**Community Events (CP)**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1041	Income Events							(N/A)
1042	Income - Grants							(N/A)
1043	Income - Donations							(N/A)
4024	Grants				3,000.00		3,000.00	3,000.00 (100%)
4204	Events General				4,000.00		4,000.00	4,000.00 (100%)
5655	Events - Christmas				33,000.00		33,000.00	33,000.00 (100%)
<b>SUB TOTAL</b>					<b>40,000.00</b>		<b>40,000.00</b>	<b>40,000.00 (100%)</b>

**Councillor Costs**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4027	Chain of Office				250.00		250.00	250.00 (100%)
4050	Election Expenses				1,500.00		1,500.00	1,500.00 (100%)
4055	Training Councillors				2,000.00		2,000.00	2,000.00 (100%)
4056	Travel Expenses				150.00		150.00	150.00 (100%)
4111	Chairman's Allowance				3,000.00	212.62	2,787.38	2,787.38 (92%)
4115	Chairman's Fund				2,000.00		2,000.00	2,000.00 (100%)
4116	Councillors Allowances				10,000.00	351.20	9,648.80	9,648.80 (96%)
<b>SUB TOTAL</b>					<b>18,900.00</b>	<b>563.82</b>	<b>18,336.18</b>	<b>18,336.18 (97%)</b>

**Doggets Wildlife Area**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1040	Income - Doggetts	1,500.00		-1,500.00				-1,500.00 (-100%)
4101	Maintenance				2,500.00	13.74	2,486.26	2,486.26 (99%)
4105	Waste				3,000.00	520.00	2,480.00	2,480.00 (82%)
<b>SUB TOTAL</b>		<b>1,500.00</b>		<b>-1,500.00</b>	<b>5,500.00</b>	<b>533.74</b>	<b>4,966.26</b>	<b>3,466.26 (49%)</b>

**Rochford Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

11 June 2026 (2026-2027)

**Earmarked Reserves**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
321 Doggetts Wildlife Area							(N/A)
322 Bac Lane Toilets							(N/A)
323 Rochford Lawn Cemetery							(N/A)
326 UKSPF							(N/A)
331 Vehicle Reserve							(N/A)
333 CCTV Reserve							(N/A)
335 Events Reserve							(N/A)
340 Allotments Reserve							(N/A)
350 High Street Fund							(N/A)
5656 Town Team Assets							(N/A)
<b>SUB TOTAL</b>							<b>(N/A)</b>

**General Administration**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1176 Precept	364,149.00	182,074.50	-182,074.50				-182,074.50 (-50%)
1190 Interest Received	10,000.00	616.92	-9,383.08				-9,383.08 (-93%)
4016 Office Equipment				2,000.00	102.68	1,897.32	1,897.32 (94%)
4020 Office Supplies/Stationery				3,000.00	198.88	2,801.12	2,801.12 (93%)
4035 Internal Audit Fees				800.00		800.00	800.00 (100%)
4036 External Audit Fees				1,000.00		1,000.00	1,000.00 (100%)
4038 Legal Fees/Professional Fees				2,000.00		2,000.00	2,000.00 (100%)
4039 Bank Charges				500.00	19.00	481.00	481.00 (96%)
4110 Vehicle				1,500.00	101.07	1,398.93	1,398.93 (93%)
4407 Insurance				7,500.00		7,500.00	7,500.00 (100%)
4408 Website				1,000.00	340.00	660.00	660.00 (66%)
4409 Subscriptions				10,000.00	2,550.54	7,449.46	7,449.46 (74%)
4410 S137 Expenditure				250.00		250.00	250.00 (100%)
4413 IT Charges				7,000.00	4,126.81	2,873.19	2,873.19 (41%)
5652 Publications/Advertising				1,200.00		1,200.00	1,200.00 (100%)
5654 Broadband/Telephone/Mobile				2,000.00	198.80	1,801.20	1,801.20 (90%)
5657 VAT Refund							(N/A)
5658 Defib Maintenance					205.00	-205.00	-205.00 (N/A)
5659 Parish Maintenance					15.83	-15.83	-15.83 (N/A)
<b>SUB TOTAL</b>	<b>374,149.00</b>	<b>182,691.42</b>	<b>-191,457.58</b>	<b>39,750.00</b>	<b>7,858.61</b>	<b>31,891.39</b>	<b>-159,566.19 (-38%)</b>

**Kings Head**

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4019 Business Rate				3,366.38	275.38	3,091.00	3,091.00 (91%)
4064 Utilities				1,500.00	888.59	611.41	611.41 (40%)
4102 Rent Kings Head				15,000.00	2,500.00	12,500.00	12,500.00 (83%)
4412 Maintenance Internal				4,000.00	665.62	3,334.38	3,334.38 (83%)

**Rochford Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

11 June 2026 (2026-2027)

<b>SUB TOTAL</b>				<b>23,866.38</b>	<b>4,329.59</b>	<b>19,536.79</b>	<b>19,536.79 (81%)</b>
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**Parish Rooms**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1005	Income-Parish Hall	13,500.00	1,094.58	-12,405.42				-12,405.42 (-91%)
4029	Business Rate				2,619.75	221.75	2,398.00	2,398.00 (91%)
4043	Utilities				3,500.00	522.85	2,977.15	2,977.15 (85%)
4107	Waste				1,500.00	117.16	1,382.84	1,382.84 (92%)
4405	Maintenance				10,000.00	664.49	9,335.51	9,335.51 (93%)
<b>SUB TOTAL</b>		<b>13,500.00</b>	<b>1,094.58</b>	<b>-12,405.42</b>	<b>17,619.75</b>	<b>1,526.25</b>	<b>16,093.50</b>	<b>3,688.08 (11%)</b>

**Rochford Lawn Cemetery**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1020	Income-Burials	9,000.00	1,153.44	-7,846.56				-7,846.56 (-87%)
4011	Business Rate				1,436.50	116.50	1,320.00	1,320.00 (91%)
4013	Burial Charges				6,000.00		6,000.00	6,000.00 (100%)
4106	Waste				1,250.00	79.74	1,170.26	1,170.26 (93%)
4401	Maintenance				15,000.00	4,293.84	10,706.16	10,706.16 (71%)
5651	Utilities				1,600.00		1,600.00	1,600.00 (100%)
<b>SUB TOTAL</b>		<b>9,000.00</b>	<b>1,153.44</b>	<b>-7,846.56</b>	<b>25,286.50</b>	<b>4,490.08</b>	<b>20,796.42</b>	<b>12,949.86 (37%)</b>

**St Marks Hall**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1109	Income St Marks							(N/A)
4044	Utilities				1,500.00	162.00	1,338.00	1,338.00 (89%)
4083	Business Rate				2,508.80	209.80	2,299.00	2,299.00 (91%)
4308	Waste Collection				800.00	132.66	667.34	667.34 (83%)
4406	Maintenance				5,000.00		5,000.00	5,000.00 (100%)
<b>SUB TOTAL</b>					<b>9,808.80</b>	<b>504.46</b>	<b>9,304.34</b>	<b>9,304.34 (94%)</b>

**Staffing**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4000	Salaries				130,000.00	15,424.21	114,575.79	114,575.79 (88%)
4001	Recruitment				1,000.00		1,000.00	1,000.00 (100%)
4008	HMRC				30,000.00	2,447.66	27,552.34	27,552.34 (91%)
4009	Pension Provision				12,000.00	1,086.35	10,913.65	10,913.65 (90%)
4047	Travel Expenses				300.00	26.28	273.72	273.72 (91%)
4051	Training Staff		344.00	344.00	3,000.00	560.00	2,440.00	2,784.00 (92%)
4061	Optician expenses				500.00		500.00	500.00 (100%)

**Rochford Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

11 June 2026 (2026-2027)

<b>SUB TOTAL</b>		<b>344.00</b>	<b>344.00</b>	<b>176,800.00</b>	<b>19,544.50</b>	<b>157,255.50</b>	<b>157,599.50 (89%)</b>
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**Street Furniture (GP)**

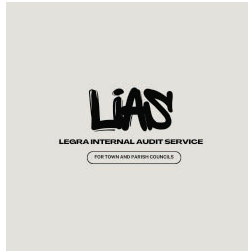
Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1070	Income-Grants						(N/A)	
4012	Utilities				8,500.00	572.54	7,927.46 (93%)	
4014	Street Signs						(N/A)	
4100	Maintenance				7,000.00	432.54	6,567.46 (93%)	
<b>SUB TOTAL</b>					<b>15,500.00</b>	<b>1,005.08</b>	<b>14,494.92 (93%)</b>	

**Toilets**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4040	Utilities				2,000.00	-938.08	2,938.08 (146%)	
4068	Supplies				1,000.00	50.00	950.00 (95%)	
4402	Maintenance				2,000.00	2,324.00	-324.00 (-16%)	
<b>SUB TOTAL</b>					<b>5,000.00</b>	<b>1,435.92</b>	<b>3,564.08 (71%)</b>	

**Summary**

NET TOTAL	404,649.00	185,352.02	-219,296.98	383,181.43	42,041.78	341,139.65	121,842.67
V.A.T.		4,841.53			3,235.16		
GROSS TOTAL		190,193.55			45,276.94		



30<sup>th</sup> May 2026

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## **2025/26 Internal Audit Report for Rochford Parish Council**

### **BASIS OF REPORT**

This Internal Audit Report is based on the Practitioners' Guide 2025: Governance and Accountability for Smaller Authorities in England.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls, as outlined in the original Letter of Engagement. Where any such controls are found to be deficient, the internal audit aims to support improvement in those processes.

This report should be made available to all Members to support and inform their consideration of the Council's approval of the Annual Governance Statement.

By applying the principles of internal auditing, as set out in the Accounts and Audit Regulations, and following the approach to internal audit testing outlined above, every effort has been made to ensure that the audit has been conducted with due professional care, integrity, and independence. All conclusions are based on objective and traceable evidence.

It is important to note that internal audit should not be viewed as a detailed inspection of all records and transactions to detect error or fraud. Smaller authorities are required under the Accounts and Audit Regulations 2015 to undertake an effective internal audit to evaluate the effectiveness of risk management, control, and governance processes.

Internal audit is therefore a periodic, independent review of a Council's internal controls, resulting in an assurance report designed to improve effectiveness and efficiency. Responsibility for day-to-day internal controls rests with the Council's staff and Members, not the internal auditor.

As Internal Auditor, I confirm that I am independent of the Council's financial management and internal control processes and have no conflicts of interest.

### **AUDIT REPORT**

I reviewed the documentation provided, information published on the Council's website and met with the RFO on 27<sup>th</sup> May 2026.

The Precept for 2025/26 was set at £290,037.

AUDIT POINT	AUDIT FINDINGS	RECOMMENDATIONS & ACTIONS
<p><b>A. Appropriate accounting records properly kept throughout the financial year</b></p> <p>Bookkeeping Arrangements</p>	<ul style="list-style-type: none"> <li>• <i>Appropriate accounting records are maintained and kept up to date. The Council operates on an Income &amp; Expenditure basis.</i></li> <li>• <i>The Council is now using Scribe for their accounting records, which is being utilised appropriately.</i></li> <li>• <i>Council minutes are up to date, signed and dated.</i></li> </ul>	<p>It was noted that a considerable number of sets of minutes published to the website still show 'draft' status. It is recommended that, once minutes have been approved, the website version is updated to remove "draft" status so that the public record clearly reflects the approved version.</p>
<p><b>B. Financial Regulations complied with, payments supported by invoices, expenditure approved, VAT appropriately accounted for</b></p> <p>Document reviews, review of internal controls and decision making.</p>	<ul style="list-style-type: none"> <li>• <i>Standing Orders and Financial Regulations were reviewed during the year, however the Standing Orders are based on an older model document. They are appropriately published on the Council's website.</i></li> <li>• <i>No contracts during the year required formal advertisement under procurement legislation.</i></li> <li>• <i>The Council adheres to its Standing Orders and Financial Regulations in relation to procurement.</i></li> <li>• <i>A sample of payments was tested and confirmed to be supported by appropriate invoices, with all expenditure properly approved.</i></li> <li>• <i>Invoices are verified and certified in accordance with Financial Regulations.</i></li> <li>• <i>Payment authorisation and banking arrangements are appropriate and in line with Financial Regulations.</i></li> <li>• <i>VAT is correctly accounted for and was reclaimed during the year.</i></li> <li>• <i>Effective controls are in place for processing payments.</i></li> <li>• <i>Bank signatories were reviewed during the year.</i></li> <li>• <i>Debit card expenditure is approved with a limit of £1,000.</i></li> </ul>	<p>The Standing Orders on the website are not aligned with the latest NALC model documents and do not for example reflect current procurement legislation. It is recommended that updated model Standing Orders are formally adopted.</p> <p>For transparency, once a decision has been made to accept a quotation, the approved supplier/contractor as well as the agreed contract value should be clearly recorded in the minutes.</p> <p>Care should be taken that Committee recommendations, particularly where a decision is outside of its delegated authority financially, are formally resolved by Council and minuted to evidence full scrutiny of decisions.</p> <p>It was noted that the Finance Committee resolved their own Terms of Reference during the year. This should be a function undertaken by Council and reference to Standing Order 4d and 5j should be considered.</p> <p>Standing Order 5j also lists the business to be conducted at the Annual Council Meeting. If the Council wishes to adopt a different timetable for reviewing or approving any of the matters listed within that Standing Order, this should be formally agreed by Council and the Standing Order amended accordingly.</p>

<p><b>C. Risk management &amp; Insurance assessed and reviewed and adequate</b></p>	<p>Review of internal controls</p> <ul style="list-style-type: none"> <li>• <i>The Council undertook a review of risk in the year.</i></li> <li>• <i>Insurance arrangements were reviewed. Fidelity cover appears to be £150,000, although this isn't clear.</i></li> <li>• <i>Appropriate arrangements are in place for managing operational risk but there is no formal evidence that checks are happening.</i></li> </ul>	<p>Whilst the risk review was resolved by the Finance Committee and those minutes were presented to Council, ideally a recommendation should have been made to Council to formally resolve the review of risk.</p> <p>It is recommended that insurance reinstatement valuations are undertaken on St Mark's Hall and the Parish Rooms.</p> <p>It is recommended that a residual risk column (post-control risk score) is included within the risk register to enhance transparency and ongoing monitoring.</p> <p>The level of fidelity cover does not fully align with recommended good practice. The Practitioners' Guide advises that cover should be sufficient to protect against the highest possible financial loss. This is commonly taken as the year-end balances plus at least half of the annual precept or the estimated maximum exposure at any one time. It is recommended that the Council reviews its current level of Fidelity Cover and increases the cover where necessary to ensure adequate protection.</p> <p>Records need to be kept of when operational checks are made on the Council's assets and consideration should be given to undertaking topple testing on headstones following suitable training.</p>
<p><b>D. Budget, Precept and Reserves have adequate processes, progress monitored and appropriate</b></p>	<p>Review of internal controls, monitoring and decision making</p> <ul style="list-style-type: none"> <li>• <i>An annual budget was prepared and approved prior to setting the precept.</i></li> <li>• <i>Budget monitoring during 2025/26 was evidenced in the minutes.</i></li> <li>• <i>The Council reviewed its reserves.</i></li> <li>• <i>Whilst there is evidence of a Reserves Policy it does not appear to have been formally adopted.</i></li> </ul>	<p>The precept for 2026/27 was set at £364,164.</p> <p>It is recommended that the annual budget is published to the Council's website for transparency.</p> <p>The Council should formally adopt the Reserves Policy.</p>

<p><b>E. Income fully received, properly recorded, banked and VAT accounted for</b></p> <p>Review of internal controls, banking and VAT accounting</p>	<ul style="list-style-type: none"> <li>• <i>The precept received in 2025/26 agreed to the precept demand.</i></li> <li>• <i>VAT is not appropriate for the income streams reviewed.</i></li> <li>• <i>Income was received as expected.</i></li> <li>• <i>Fees were reviewed during the year.</i></li> <li>• <i>Allotment Tenancy Agreements are in the process of being reviewed.</i></li> <li>• <i>Income is reported to Council.</i></li> </ul>	<p>There is an element of aged debt relating to outstanding allotment rents. It is recommended that a formal defined system is put in place to enable staff to follow a process.</p> <p>The Council may wish to consider as to whether a plot deposit scheme would be advantageous in tackling the increasing costs when plot holders abandon unmaintained allotment plots.</p>
<p><b>F. Petty Cash supported by receipts, approved and VAT accounted for</b></p> <p>Review of internal controls, decision making and VAT accounting</p>	<p><i>A Petty cash system is not operated by the Council.</i></p>	
<p><b>G. Payroll paid in accordance with approvals and PAYE and NI properly applied</b></p> <p>Review of process, internal controls and decision making</p>	<ul style="list-style-type: none"> <li>• <i>An appropriate contract of employment is in place.</i></li> <li>• <i>The Council is registered with HMRC as an employer.</i></li> <li>• <i>The Council is registered with The Pensions Regulator and staff are automatically enrolled in a pension scheme.</i></li> <li>• <i>Salaries were paid in accordance with Council approvals and PAYE and NI requirements were properly applied.</i></li> <li>• <i>Staff appraisals are undertaken.</i></li> <li>• <i>Councillors receive allowances which are paid through payroll.</i></li> </ul>	<p>It was noted that the Chair of the Staffing Committee is identified as the designated Line Manager for the Clerk. The Council, as a corporate body, is the employer of all staff. Whilst it may be appropriate for an individual councillor to act as a point of contact for day-to-day communication or pastoral liaison, care should be taken to ensure that this does not amount to individual decision-making on employment matters.</p> <p>Under Section 101 of the Local Government Act 1972, Council's functions may be discharged by a committee, sub-committee or officer but not by an individual councillor acting alone. It is therefore recommended that formal staffing and management matters relating to the Clerk are dealt with by the Staffing Committee in accordance with an appropriate Scheme of Delegation and Terms of Reference.</p> <p>The Council was reported to The Pensions Regulator for non-payment of contributions for 6 months. This was resolved promptly.</p>

**H. Assets, Investments and Loans complete, accurate and properly maintained**

Review of registers, policies and records

- *The Council holds an asset register which is up to date and assets were inspected internally during the past year.*
- *The asset register records replacement and insurance values as well as the purchase cost.*
- *An Investment Strategy has yet to be adopted by Council but is in hand.*

It was noted that the Council is in the process of agreeing a lease for St Mark's Hall. Draft Heads of Terms have been signed, but further negotiations remain ongoing and the proposed tenant is already in occupation and operating from the premises.

The Council should ensure that this position is regularised without delay. Occupation of Council premises before completion of a lease can create uncertainty over rent, utilities, repairs, insurance, liability and termination arrangements. In addition, where the proposed terms include a peppercorn rent and the Council retaining responsibility for repairs, the Council should ensure that it has considered the implications of disposing of an interest in land at less than best consideration, and that the community benefit and financial impact have been clearly documented.

Where there is a declared councillor interest in the organisation occupying the premises, it is particularly important that the Council can evidence independent decision-making, appropriate legal advice, consideration of valuation/undervalue, any subsidy control implications, and a properly documented occupation agreement. The audit trail should also confirm that the councillor with the declared interest took no part in negotiations or decisions on behalf of the Council.

It is recommended that the Council obtains and retains appropriate legal advice, ensures any interim occupation is properly documented, and records a clear decision-making audit trail before the final lease is completed.

<b>I. Bank Reconciliations carried out properly during the year</b>	
Review of internal controls	<i>The Clerk completes bank reconciliations, and an independent check is undertaken by the Finance Committee in accordance with Financial Regulations and verified to Council.</i>
<b>J. Accounting Statements prepared on correct basis, agreed to cash book, supported by audit trail</b>	
Review of process	<ul style="list-style-type: none"> <li>• <i>Appropriate accounting procedures are used and can be followed through from working papers to final documents.</i></li> <li>• <i>End of year accounts were prepared on an Income &amp; Expenditure basis.</i></li> <li>• <i>Figures were checked to Council's records.</i></li> </ul>
<b>K. Limited Assurance Review in 2024/25 – exemption criteria reviewed</b>	
Criteria review	<i>The Council did not meet the criteria for exemption from a Limited Assurance Review.</i>
<b>L. Website publishes required information, is up to date and in accordance with relevant legislation</b>	
Review of published information on website	<ul style="list-style-type: none"> <li>• <i>The Local Government Transparency Code 2015 applied to the Council in 2025/26.</i></li> <li>• <i>Three years of minutes &amp; agendas are published to the Council website.</i></li> <li>• <i>Five years of AGAR information is not available on the website but will be uploaded as the website is new.</i></li> <li>• <i>There are contact details for all Councillors on the website.</i></li> <li>• <i>An ICO publication scheme is published to the website.</i></li> </ul> <p>The ICO's publication scheme guidance expects reports presented to Council and Committee meetings to be made routinely available, subject to any lawful exemptions from disclosure. The Council should therefore review whether meeting reports are being published consistently alongside agendas and minutes where appropriate.</p> <p>Some of the missing elements expected to be published in accordance with the Transparency Code include the following:</p> <ul style="list-style-type: none"> <li>○ All expenditure over £500</li> <li>○ Invitations to tender &amp; contracts over £5,000</li> <li>○ List of public land and building assets</li> <li>○ Grants awarded</li> <li>○ Organisation chart</li> <li>○ Pay multiple</li> </ul>

<b>M. Exercise of Public Rights correctly provided for</b>	
Review of 2024/25	<i>In 2024/25, the Council did not correctly provide for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</i>
	Care should be taken in calculating the dates as the notice period should be for 30 working days only.
<b>N. AGAR publication complied with</b>	
Review of 2024/25	<i>The Parish Council did not comply with the requirement to publish the 2024/25 AGAR information.</i>
	The External Auditor's Certificate was not published nor was the Bank Reconciliation, Variances Statement and Annual Governance Statement.  The instructions that accompany the AGAR paperwork should be considered to ensure correct publication in the future.
<b>O. Digital and Data Compliance with relevant laws, regulations &amp; proper practices</b>	
	It is recommended that a data audit be completed annually and presented at future internal audits.  The Council should take steps to ensure that its website is WCAG 2.2AA compliant supported by a published Accessibility Statement.  The Council should adopt an IT policy.  The Council should review the Data Protection Policy annually in accordance with Standing Order 5j.  Based on the above, the Council should record a 'No' response to Assertion 10 on the Annual Governance Statement.
	<i>The Council has a generic email address on a Council-owned domain, which supports compliance with the email management requirements. However, the Council has not demonstrated full compliance with all relevant legal and proper practice requirements relating to digital and data compliance for the following reasons:</i>
	<ul style="list-style-type: none"> <li>• <i>Whilst there is an Accessibility Statement on the Council's website it does not indicate that the website is compliant with WCAG 2.2AA.</i></li> <li>• <i>Whilst a Data Protection Policy has been adopted it has not been reviewed since 2020.</i></li> <li>• <i>An IT policy has not been adopted.</i></li> </ul>
<b>P. Trust Funds – The Council met its responsibilities as a trustee</b>	
Review if applicable	<i>Not applicable</i>

<b>Transparency Compliant</b>		
<b>PROCESS</b>	<b>FINDINGS</b>	<b>RECOMMENDATIONS &amp; ACTIONS</b>
<b>1. Review of Internal Audit 2024/25 considered and actioned</b>		
Good Practice	<i>The Internal Audit report was reviewed by Council and published to the website. There were matters raised which received attention.</i>	The Council responded positively to the Internal Audit by developing an Internal Audit action plan.
<b>2. External Audit recommendations 2024/25 considered and actioned</b>		
Good Practice	<i>The Conclusion of Audit report was received for 2024/25 and reviewed by Council. There were matters requiring attention which received attention.</i>	Not all required AGAR publication requirements were fully met as noted earlier in this report.
<b>3. Compliance with Transparency Code</b>		
Good Practice / Legal conformity	<i>The Council is obliged to publish all elements that apply within the Transparency Code.</i>	Compliance work should be undertaken in the coming year.

### **Technical, Governance Observations and Further Recommendations:**

In accordance with the Practitioners' Guide, section 1.5, the Council needs to have appropriate evidence to support a 'yes' answer to an assertion and therefore this evidence should be referenced with the Governance Statement decisions in a set of formal minutes. A Statement of Internal Control and Risk Register is a useful tool in consideration of Assertion answers.

There is a defined procedure for approving the AGAR. The RFO must certify the accounts (Section 2) before they are presented to the authority for approval. It is recommended that this procedure is followed.

It was noted that councillor co-option had been considered in confidential session. Co-option is a decision of the Council and should normally be conducted in open session, in accordance with the general principle that parish council meetings are open to the public unless there is a specific and justified reason to exclude the press and public.

Whilst it may be appropriate to consider personal information provided by applicants confidentially, the decision to co-opt a councillor, and the associated vote, should be transparent and clearly recorded in the minutes. The Public Bodies (Admission to Meetings) Act 1960 permits the exclusion of the public only where publicity would be prejudicial to the public interest due to the confidential nature of the business, or for other special reasons stated in the resolution. In addition, voting at parish council meetings is normally by show of hands under Schedule 12 of the Local Government Act 1972.

It is recommended that the Council reviews its co-option process and adopts a clear Co-option Policy setting out how vacancies will be advertised, how applications will be considered, how any personal applicant information will be handled, and how the final decision and vote will be recorded.

The Council has an adequate storage system for both digital and hard copy documentation and has a Document Retention Policy.

## **Conclusion**

Internal control and governance arrangements have improved significantly since the 2024/25 Internal Audit with the Clerk and Council demonstrating a diligent approach to strengthening processes and addressing previous recommendations.

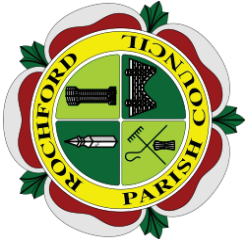
I would like to thank the Parish Clerk for the timely provision of documentation and for her assistance which supported the smooth delivery of the audit.

This report should be formally received and noted at the next meeting of the Council, recorded in the minutes and published to the website.

Should you require any further assistance or clarification, please do contact me.

*Helen Symmons*

Legra Internal Audit Service  
Internal Auditor



**ROCHFORD PARISH COUNCIL**  
**Internal Audit Action Plan June 2026**

**Governance, Transparency & Documentation**

Recommendation	Action	Responsible	Deadline	Notes	Status
Update Website Minutes	Remove 'Draft' status from approved minutes published on the Council website.	Clerk	May 2026		
Adopt Updated Standing Orders	Review and formally adopt the latest NALC Model Standing Orders	Clerk/Full Council	Immediate	Updated Standing Orders were approved by Members at the May Annual Parish Council Meeting in May 2026.	Completed.
Improve Procurement Transparency	Record approved supplier/contractor value in Council minutes when quotations are accepted.	Clerk	Ongoing		
Formal Council Approval of Committee Recommendations	Ensure recommendations outside committee delegated authority are formally resolved and minuted.	Clerk	Ongoing		
Approval of Committee Terms of Reference	Ensure Committee Terms of Reference are approved by Full Council rather than committees	Full Council	June 2026	Terms of Reference to be reviewed and ratified at Full Council in June 2026	

<b>Recommendation</b>	<b>Action</b>	<b>Responsible</b>	<b>Deadline</b>	<b>Notes</b>	<b>Status</b>
Review Standing Orders 5j	Review Annual Meeting timetable requirements and amend Standing Orders if alternative arrangements are preferred.	Full Council.	September 2026	Updated standing orders approved at Annual Parish Council Meeting in May 2026.	Completed
Formal Approval of Risk Review	Ensure risk reviews are formally recommended to and resolved by Full Council.	Finance Committee/Full Council	July 2026	Risk Register in process of being rewritten and will be presented to next Finance Committee meeting.	
Update Risk Register	Add a residual risk (post-control risk score) column to the Risk Register.	Clerk	July 2026	Risk Register in process of being rewritten and will be presented to next Finance Committee meeting.	
St Mark's Hall Occupation Arrangements	Obtain and retain legal advice, ensure any interim occupation is documented and maintain a clear decision-making audit trail before completing any lease	Full Council	Urgent		
Publication of Council Reports	Review whether council and Committee reports are published alongside agendas and minutes where appropriate.	Clerk	June 2026	Non-confidential reports being uploaded to website from May 2026.	Completed
Co-Option Policy	Review the co-option process and adopt a Co-option Policy covering advertising, applications, handling personal data and recording decisions.	Clerk/Full Council	July 2026	Existing policy being reviewed and will be brought to the	

Recommendation	Action	Responsible	Deadline	Notes	Status
				next Full Council Meeting	

### Financial Controls and Processes

Recommendation	Action	Responsible	Deadline	Notes	Status
Insurance Reinstatement Valuations	Obtain insurance reinstatement valuations for St Mark's Hall and the Parish Rooms	Clerk	December 2026		
Review Fidelity Guarantee Insurance	Review current Fidelity Guarantee cover and increase if necessary	Finance Committee	Insurance Review / October 2026		
Asset Inspection Records	Maintain records of operational inspections carried out on Council Assets.	Clerk	September 2026	Inspection checklist being drafted. Programme of inspections to be agreed at GP Committee	
Headstone Safety Inspections	Consider undertaking headstone topple testing following appropriate training.	Clerk/General Purposes Committee	March 2027		
Publish Annual Budget	Publish the approved annual budget on the Council website.	Clerk	Annually		
Adopt Reserves Policy	Formally adopt the Reserves Policy	Full Council	June 2026	The Reserves Policy was reviewed by Finance Committee but did not get ratified by Full Council. Clerk to add to	

Recommendation	Action	Responsible	Deadline	Notes	Status
				next Full Council agenda.	
Allotment Debt Recovery Procedure	Implement a formal process for managing and recovering outstanding allotment rents.	Clerk	September 2026	This was picked up due to rents due were shown as a creditor on the accounts as payment had not been received at the year end and recorded in the accounts as an accrual.. This amount has been received and there is are outstanding amounts.	Completed
Allotment Deposit Scheme	Consider introducing a plot deposit scheme for allotment holders	Clerk/General Purposes Committee/Full Council	January 2027		

#### Payroll, Staffing and Training

Recommendation	Action	Responsible	Deadline	Notes	Status
Clerk Management Arrangements	It was noted that the Chair of the Staffing Committee was identified as the Line Manager for the Clerk according to the Clerk's contract. There is a need to ensure formal staffing and management matters relating to the Clerk are dealt with by the Staffing Committee in	Staffing Committee	September 2026		

Recommendation	Action	Responsible	Deadline	Notes	Status
	accordance with delegated authority and Terms of Reference.				

### Compliance with External Regulations

Recommendation	Action	Responsible	Deadline	Notes	Status
Transparency Code Compliance	Ensure adherence to Transparency Code to include all expenditure over £500, invitations to tender and contracts over £5,000, list of public land and building assets, grants awarded, organisation chart.	Clerk	October 2026	This is being actioned. All expenditure, contracts awarded /approved are included in Full Council minutes	Completed.
Public Rights Record	Ensure future public rights periods are calculated correctly using 30 working days.	Clerk	Annually.	This will be correct this year. The period was one day over last year.	Completed.
AGAR Publication Compliance	Ensure all AGAR documents are published, including External Auditor Certificate, Bank Reconciliation, Variance Statement and Annual Governance Statement.	Clerk	Annual	Completed. Due to late submission of the AGAR documents to the external auditor the auditor was late in sending through the audit opinion and	Completed

Recommendation	Action	Responsible	Deadline	Notes	Status
				therefore resulted in non-compliance. This will not happen this year.	
Annual Data Audit	Complete an annual data audit and present it as part of future internal audits	Clerk	Annually	A review of how the Council collects, stores, uses, shares, retains and disposes of personal data. Council entered into IT contract and will address retention and storage of data.	
Website Accessibility Compliance	Ensure the website is WCAG 2.2AA compliant and supported by an appropriate Accessibility Statement	Clerk/Website Provider	December 2026		
Adopt IT Policy	Adopt and IT Policy.	Full Council	October 2026	Draft policy was presented to Full Council but was not approved pending further work. Draft Policy to be reviewed by Finance prior to Full Council approval.	
Review Data Protection Policy	Review the Data Protection Policy annually.	Full Council	Annually	This was approved and agreed at the	Completed

Recommendation	Action	Responsible	Deadline	Notes	Status
				Annual Parish Council meeting in May 2026.	

# Annual Governance and Accountability Return 2025/26 Form 3

**To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:**

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	✓	

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

Rochford Parish Council

<https://www.rochfordparishcouncil.gov.uk/>

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

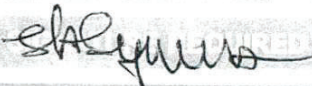
For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

27/05/2026 HELEN SYMONS LEGRA IAS

Signature of person who carried out the internal audit



Date

30/05/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Rochford Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		*Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. 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>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✓	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

24/06/2026

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://www.rochfordparishcouncil.gov.uk/>

## Section 2 – Accounting Statements 2025/26 for

Rochford Parish Council

RESTATE

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	190,179	284,752	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	268,456	290,037	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	120,340	58,298	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	124,476	123,049	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	169,746	187,220	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	284,752	322,818	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	285,186	320,077	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	161,194	166,733	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**



Date

24/06/2026

I confirm that these Accounting Statements were approved by this authority on this date:

24/06/2026

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of  Rochford Parish Council

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

## **AGAR – Implications and Actions for "No" Answers (2025/26)**

Completed by Helen Symmons, Internal Auditor 30<sup>th</sup> May 2026

### **L -The authority published the required information on a website/webpage – NO**

Failure to publish statutory documents breaches the Transparency Code 2015 and ICO expectations under the Model Publication Scheme

The Council is updating its website and will ensure all required information, including meeting agendas, minutes, financial statements, and AGAR documents, are published promptly and consistently going forward.

### **M - The authority, during the previous year, correctly provided for the exercise of public rights – NO**

Failure to provide the correct public notice period for inspection of the accounts is a breach of the Accounts and Audit Regulations 2015.

The dates were miscalculated by one day. The Clerk will ensure correct procedures and statutory timescales are followed for the 2025/26 AGAR.

### **N - The authority complied with the publication requirements for 2024/25 AGAR – NO**

Failure to meet the statutory publication requirements under the Accounts and Audit Regulations 2015

The Council will no doubt take steps to ensure that the full 2025/26 AGAR, including the signed Annual Governance, supporting documents and Notice of Conclusion of Audit, is published in full compliance with the legal deadlines.

# **Rochford Parish Council**

## **Accounting Statements 2025/26**

### **Explanation of change in figures to 2024/2025 Accounting Statements**

Box 3 – Increased by £47.10. This was due to bank interest received previously being netted off against bank charges, therefore reducing Box 6.

Box 4 – Increased by £3446.54. This was due to a VAT refund being entered as a negative PAYE, therefore reducing Box 4.

Box 6 – Increase by £47.10. This was due to bank interest received previously being netted off against bank charges, therefore reducing Box 6.

Box 7 – Increase by £3,446.54. This was due to a VAT refund being entered as a negative PAYE, therefore reducing Box 4.

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of   Rochford Parish Council  

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



# **Rochford Parish Council**

## **RISK MANAGEMENT SCHEDULE POLICY 2026**

<b>Date Approved by Full Council</b>	
<b>Date of Next Review</b>	

## **Policy Objectives**

Rochford Parish Council's objectives in managing risk are to:

- Safeguard the council assets, including property, finances, staff and reputation.
- Ensure the continued delivery of high-quality services and facilities to the community.
- Support sound decision-making by providing a structured framework for assessing risks.
- Comply with statutory and regulatory obligations.
- Minimise financial, operational and reputational losses by anticipating and managing risks effectively.
- Promote a culture of proactive risk awareness among councillors, staff and contractors.

## **Scope**

This policy applies to all areas of the Council's activities, including governance, finance, operations, assets, services, projects and partnerships. It also covers external risks that may affect the Council, such as legislative changes, economic pressures or environmental events.

## **Responsibilities**

- The council has ultimate responsibility for ensuring that effective risk management arrangements are in place.
- The Clerk/Responsible Financial Officer is responsible for maintaining the Risk Register, implementing control measures and reporting any risks to the Council.
- Councillors and staff are expected to be aware of risks in their area of responsibility and to report any concerns promptly

## **Review**

- This policy and the accompanying Risk Management Schedule will be reviewed annually by the Clerk/Responsible Financial Officer and reported to the Full Council. Additional reviews may take place in response to significant changes to legislation, operations or the wider risk environment.

### Risk Management Matrix

Impact	Likelihood			
	1-Low	2-Medium	3-High	4-Very High
<b>1-Minimal</b> Minor Service Delivery Disruption/Adverse Public Comment/No Injury/Low Financial Cost	1	2	3	4
<b>2-Noticeable</b> Some Service Delivery Disruption/Reduction on Public Confidence/Minor Injury/Unplanned Financial Cost	2	4	6	8
<b>3-Major</b> Significant Service Disruption/Serious Public Criticism/Serious Injury/Large Financial Cost	3	6	9	12
<b>4-Disaster</b> Significant Service Failure/Total Loss of Public Confidence/Fatality/Major Financial Crisis	4	8	12	16

### Key:

Colour	Rating (Score)	Action
Green	1-4	Monitor
Amber	5-8	Keep Under Review
Red	9-16	Needs Further Mitigation or Contingency Plan

**Financial, Legal and Management**

Area	Risk	Control Measures	Level or Risk			Further Control Measures	Level or Risk After		
			Likelihood	Impact	Rating		Likelihood	Impact	Rating
Precept	Fit for purpose	Sound budgeting and forward planning inform the precept-setting process. Regular correspondence and Finance Committee meetings where income and expenditure is checked and potential risks considered.	1	4	4	Existing procedure adequate	1	4	4
Precept Income	Precept not received	Reserves value is six months operating costs	1	4	4	Existing procedure adequate. Refer to Reserves Policy.	1	4	4
Business Continuity	Council unable to operate or continue due to unexpected or tragic circumstance	Staff have adequate overlap of knowledge of work duties and capability. All documents saved on One Drive. Fully managed IT service that will be able to access files if required.	1	4	4	Existing procedure adequate	1	4	4
Banking	Inadequate checks, loss of signatories	Financial Regulations are in place. Bank reconciliations completed monthly	1	4	4	Existing procedure adequate. Financial	1	4	4

								and approved by Chair of Finance. Multiple signatories are required to authorise payments so not reliant on one individual				Regulations reviewed annually			
Banking	Loss of funds through bank failure/collapse. Lack of protection by the Financial Services Compensation Scheme (FSCS)	The Council holds accounts with three separate UK registered financial institutions in pounds sterling (£). Council has spread risks by distributing funds to keep funds below the compensation threshold.	1	4	4	4	1	Refer to Investment Policy.	1	4	4	3	4		
Cash	Loss through theft or dishonesty	The Council does not hold any Petty Cash. Any cash payments received are immediately banked.	1	4	4	4	1	Existing procedure adequate	1	4	4	3	4		
CCTV	Failure to comply with statutory requirements	Council is registered with the ICO for Data Protection.	1	3	3	3	1	Existing procedure adequate	1	3	3	3	3		
Contracts for Works and Services	Awarding Contracts incorrectly. Contractors not in possession of adequate liability	Financial Regulations in place. Reviewed annually. Clerk and Assistant Clerk's to investigate any issues arising with contractor	1	3	3	3	1	Existing procedure adequate	1	3	3	3	3		

	insurance. Contractor underperforming.	carrying out works/service and report to Council if required. All new contracts monitored by the Clerk/RFO.								
Contracts for Works and Services	Councillors making decisions outside their powers.	Financial Regulations in place. Councillors are not allowed to contact potential new contractors directly and must be completed by the Clerk/RFO.	2	3	6	Existing procedure adequate. New councillors must attend training and current councillors to attend refresher training annually.	2	3	6	
Financial controls and records	Inadequate checks, irregularities	Financial Regulations in place. Reviewed Annually. Finance Committee meets quarterly. Bank reconciliations shared with Full Council monthly	1	3	3	Existing procedure adequate. Financial Regulations reviewed annually	1	3	3	
General Reserve	Inadequate general reserve (funds) to operate	Reserves Policy implemented to maintain a minimum level of General Reserves exclusive of Earmarked Reserves	1	4	4	Existing procedure adequate. Review annually.	1	4	4	
Grants	Misuse of Grants	The Council has an adopted Grants Policy where a budget is set annually for making	1	2	2	Existing procedure adequate.	1	2	2	

Insurance	Adequacy, cost, compliance	grants in accordance with the policy.	1	4	4	Existing procedure adequate. Insurance reviewed annually.	1	4	4
Internet Banking	Unauthorised access and payments, loss of internet banking users resulting in inability to process payments	Each user has their own individual login. Two levels of security and user authentication. The Clerk/RFO loads payments and another user authorises the payment.	2	3	6	Existing procedure adequate. Financial Regulations reviewed annually. Bank signatories reviewed annually.	1	3	3
Investments and Savings	Not optimising the Council's duty of care with the prudent investment of	Investment Policy implemented to prioritise security of its reserves and to minimise the risk of losses; the Clerk/RFO	2	2	4	Existing procedure adequate. Policy reviewed annually.	2	2	4



Clerk/Responsible Financial Officer	Fraud	Fidelity Guarantee insured. Accounts regularly monitored by Chair of Finance and Full Council. Independent internal audit carried out twice annually. External audit carried out annually.	1	4	4	Existing procedure adequate.	1	4	4
Clerk/Responsible Financial Officer	Incompetence	Working towards CiLCA. Clerk/RFO holds ILCA, FILCA and PHIALC qualification. Training undertaken as required. Membership of SLCC, NALC, EALC and CouncilWise. Interview process and job application to ensure sufficient relevant experience prior to awarding job.	1	4	4	Existing measures adequate	1	4	4
Election Costs	Election associated costs. Unbudgeted cost	Recommend Ear Marked Reserve is established in reserves for election costs and in the event of a by-election.	2	3	6	Existing measures adequate. Those standing for Council need to be aware of their responsibilities. Council to accept risks.	2	3	6

Council Records	Loss through theft, fire, damage or corruption	Confidential files are held in secure cabinets, electronic documents backed up on One Drive. Anti-virus software in place.	1	4	4	Existing procedure adequate	1	4	4
VAT	Charging and reclaiming of VAT not being managed correctly.	Council uses specific accounting software with an online VAT return feature. VAT return submitted quarterly.	1	3	3	Existing procedure adequate. Additional training to be undertaken as required.	1	3	3
General Power of Competence	Loss of the power available to local authorities in England.	Clerk and RFO is working towards CiLCA qualification. Council is no longer eligible to use General Power of Competence.	2	4	8	Monitor expenditure of any item that does not fall under a specific power.	2	4	8
Best Value Accountability	Work awarded incorrectly or overspend on services	Council procedure requires it to seek, if possible, three quotations for any substantial work to be undertaken. Major contract services require a formal tendering process and where expected value exceeds £30,000 it is published via the Government Public Works Contracts	1	3	3	Existing procedure adequate. Financial Regulations reviewed annually.	1	3	3

Internal Audit	Completion within time limits		1	3	3	Existing procedure adequate.	1	3	3
Annual Governance and Accountability Return	Not submitted within time. Incorrect completion.		1	3	3	Existing procedure adequate.	1	3	3
Employees	Loss of staff		2	4	8	Existing procedure adequate. Council and Clerk/RFO to continue improving working conditions for all staff and to	2	4	8

		and work towards CiLCA qualification. Personal Accident Cover included in Insurance Policy					strive to maximise job satisfaction. Move towards appointing a Deputy Clerk.			
Employees	Health and Safety and Fire Safety	Employees to be given training and adequate direction and safety equipment, where appropriate in order to undertake their roles safely. Refresher training to be carried out annually.	2	4	8		Council now uses services of external H&S consultant. H&S policies and staff handbook being written and will be shared with staff.	1	4	4
Emergency Events and Incidents	Not having the staff to cover to work outside of contracted hours to supervise or attend issue	Clerk/RFO, Chairman or Vice Chairman to work together to ensure any emergency events or incidents are handled in the appropriate time frame. Communication pathways established with Officers outside of working hours.	1	3	3		For Emergency events and Incidents existing procedure adequate. Emergency Plan to be created to deal with large scale and major incidents.	2	4	8
Marty'n's Law	Consideration to venues, events and locations, where public gather for 200-	If operating a venue or organising an event that meets capacity thresholds, additional planning and	2	4	8		Review venues and events and identify if any spaces may be covered by the law. Raise awareness	1	4	4

	799 capacity and 800+ capacity.	<p>measures may be required. Public spaces that need consideration:</p> <ul style="list-style-type: none"> <li>• Town &amp; Village Halls</li> <li>• Community Centres holding events and activities open to the public.</li> <li>• Markets – seasonal fairs and markets.</li> <li>• Public squares and local landmarks – locations used for celebrations and public gatherings.</li> </ul>	3	3	9	<p>ensuring councillors, staff, event organisers and volunteers understand security considerations. Seek advice if required. Staff to attend security awareness training (if required).</p>	2	3	6
Governance – Councillors (Current and New)	<p>Councillors not following rules and Standing Orders. Councillors not properly trained. Councillors not reading, understanding or following the Code of Conduct, Good Councillors</p>	<p>Training provided to all Councillors with annual refresher training. Training budget in place. Council has signed up to the Civility and Respect Pledge, and Training. New policies, information and training circulated. Training is encouraged by not mandatory. Any Councillor braking the Code of Conduct is</p>	3	3	9	<p>Training budget in place. Introduce Councillors Training Policy. Make training mandatory for Councillors to be members of certain committees.</p>	2	3	6

Tenants and Hirers of The Parish Rooms	Guide, Standing Orders.	reported to the Monitoring Officer.	1	2	2	Existing procedures adequate	1	2	2
Legal Powers	Payment of Rents and Hiring Fees	Signed leases or agreements in place for all tenants. Reviewed as required. Clerk/RFO carries out financial administration and ensures payments are made.	1	4	4	Existing procedure adequate. Clerk working towards CiLCA. General Power of Competence to be renewed after the next election.	1	4	4
Minutes and Agendas	Illegal or unauthorised actions and activity	Decisions and payments are made within the powers of the Parish Council, resolved/approved at meetings and Minuted. Adopted Standing Orders and Financial Regulations define terms. Council does not hold the General Power of Competence.	1	2	2	Existing procedure adequate. Additional training to be undertaken as required.	1	2	2
	Accuracy and Legality	Minutes and agendas adhere to legal requirements and best practice. Minutes are approved and signed at following meetings. Signed minutes are held on file and agendas are	1	2	2		1	2	2

Reputation and Public Relations	Loss of reputation due to lack of transparency, consistency, accuracy and clarity.	displayed according to legal requirements.	1	3	3	Existing procedure adequate. Additional training to be undertaken as required.	1	3	3
Data Protection	Non-compliance with statutory requirements	The Council has a data protection policy in place. The Council employs an external DPO. All staffed are briefed on the importance of the protection of personal data.	1	3	3	Existing procedure adequate. Additional training to be undertaken as required. Council in process of transferring to a managed IT system with full cloud backup.	1	3	3
Year End Accounts	Lack of knowledge of Council regulations and procedures. Late or non-submission of annual accounts. Year-end	Clerk and RFO holds the AAT (Association of Accounting Technicians) qualification and has attended Council specific finance training. The Clerk/RFO is working	1	3	3	Existing procedures adequate. Additional training to be undertaken as required.	1	3	3

	accounts not prepared correctly, inaccurate or not in accordance with requirements. Inadequate audit trail from records to final accounts.	towards CiLCA. Independent internal auditor appointed to carry out a full and interim audit.							
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**Assets, Areas and Facilities**

Area	Risk	Control Measures	Level or Risk			Level or Risk After		
			Likelihood	Impact	Rating	Likelihood	Impact	Rating
The Parish Rooms	Public injury, damage, loss or business interruption	Building, equipment, fire risk assessments and electrical installation condition report carried out. Fire equipment and emergency lighting maintained by a contractor every 6 months. Public Liability and material damage insurance in place. Buildings insurance in place.	1	4	4	2	3	6
The Kings Head	Public injury, damage, loss or business interruption.	Building owned by ParaBar Developments and leased to the Council.	1	4	4	2	3	6



Bus Shelters	Public injury, damage or loss	Regularly checked and maintained as required. Public liability insurance in place. Assets insured accordingly.	1	3	3	Existing procedure adequate. Regular review required.	1	3	3
Street Lighting	Public injury, damage or loss	Regularly checked and maintained as required. Public liability insurance in place. Assets insured accordingly.	1	3	3	Existing procedure adequate. Regular review required.	1	3	3
War Memorial	Public injury, damage or loss	Regularly checked and maintained as required. Public liability insurance in place. Assets insured accordingly.	1	3	3	Existing procedure adequate. Regular review required.	1	3	3
Doggetts Wildlife Area	Public injury, damage or loss	Regularly checked and maintained as required. Public liability insurance in place. Assets insured accordingly.	1	3	3	Existing procedure adequate. Regular review required.	1	3	3

**Other Liabilities**

Area	Risk	Control Measures	Level or Risk			Further Control Measures	Level or Risk After		
			Likelihood	Impact	Rating		Likelihood	Impact	Rating
Public Liability	Risk to third party, property or individuals	Insurance in place. Risk Assessments carried out.	2	4	8	Review annually	2	4	8

Employer Liability	Non-compliance with employment law	Insurance in place. Clerk/RFO updates knowledge through training, consulting with HR consultant and external bodies (NALC, SLCC, EALC and CouncilWise etc.) HR and Legal budget. The council is in contract with an HR Consultant for employment related advice and HR. Personnel files held on site and electronically.	1	3	3	Review annually	1	3	3
Legal Liability	Legality of activities. Compliance with Local Government Legislation. Proper and timely reporting of minutes. GDPR compliance.	Clerk/RFO to clarify legal position on proposals and clarify the situation if necessary. Clerk/RFO authorised to obtain and access legal or specialist advice where required. Budget provision for legal related costs. Insurance in place.	1	3	3	Review annually	1	3	3
Legal Expenses	Risks relating to legal expenses	Insurance in place.	1	3	3	Review annually	1	3	3
Fidelity Liability	Loss of money through fraud or dishonesty by	Insurance in place. Limit to be increased	1	3	3	Existing limit is £250,000. Clerk/RFO to review limit	2	4	8

	employees or Councillors		1	2						
Money	Loss of non-negotiable money in transport in the custody of any Councillor or Employee, in transit, registered post, private residence of any Councillor or Employee, in the premises, stocked in safes and receptacles.	No cash is held on site. Any cash received is immediately banked.	1	2		2	Review annually	1	2	2
Hirers' Liability	Risk to third party, property, or individuals caused by hirers	Insurance cover in place. Clerk to check coverage. Risk assessments required by hirers.	1	3		3	Clerk to check coverage. Review annually	1	3	3
Personal Accident	Personal accident risks to employees, volunteers, councillors and key personnel	Insurance cover in place.	1	4		4	Review annually	1	4	4
Members Interests	Members not declaring a personal or pecuniary interest	Councillors have a duty to declare interest on Agenda items at every meeting. Members Interests and Disclosures of	1	4		4	Review annually. Members to take responsibility to update their register	1	4	4

Breaches of Confidentiality	Confidential information shared externally.	Interests reviewed annually. Staff have employment contracts. Councillors to abide by the approved Code of Conduct. Councillors reported if they contravene. Limited number of members on the HR Committee.	1	3	3	Review annually	1	3	3
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Risk Schedule		
Area	Frequency	Last Review
<b>Administration:</b> <ul style="list-style-type: none"> <li>Asset Register</li> <li>Standing Orders</li> <li>Data Back-up</li> <li>Minutes numbered properly</li> <li>Minutes signed and produced correctly</li> <li>Website</li> </ul>	<ul style="list-style-type: none"> <li>As required/as per changes</li> <li>Annually</li> <li>Daily and Automatic</li> <li>Internal Audit / Monthly</li> <li>Internal Audit / Monthly</li> <li>As required</li> </ul>	<ul style="list-style-type: none"> <li>June 2026/Ongoing</li> <li>May 2026</li> <li>Ongoing</li> <li>May 2026/ongoing</li> <li>May 2026/ongoing</li> <li>Ongoing</li> </ul>
<b>Assets (Asset Inspections):</b> <ul style="list-style-type: none"> <li>Condition Checks</li> <li>Fire Risk Assessment of Parish Council owned properties</li> <li>Tree Survey/Trees of RPC Land</li> <li>Bins/Notice Boards/Bus Shelters</li> <li>Street Lighting</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>3-Yearly (next due October 2029)</li> <li>Ongoing</li> <li>Annually</li> <li>Annually</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<b>Employer's Responsibilities:</b> <ul style="list-style-type: none"> <li>Staff appraisals</li> <li>Employment contracts</li> <li>Training</li> <li>Insurance</li> <li>Health and Safety Policy</li> <li>Fire Safety Policy</li> </ul>	<ul style="list-style-type: none"> <li>Annually (February/March)</li> <li>On commencement of employment</li> <li>Budget provision and recorded</li> <li>Mandatory and Annually</li> <li>Review as required</li> <li>Annually</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<b>Financial:</b> <ul style="list-style-type: none"> <li>Bank Reconciliations</li> <li>Budget Planning</li> <li>Budget Approval</li> <li>Precept Requested</li> <li>Salary Review</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>Annually (November)</li> <li>Annually (January)</li> <li>Annually (January)</li> <li>Annually</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>January 2026</li> <li>January 2026</li> <li>January 2026</li> </ul>

<ul style="list-style-type: none"> <li>• Internal Audit</li> <li>• External Audit</li> <li>• Internal Controls</li> <li>• Financial Regulations</li> <li>• Direct Debits</li> <li>• VAT</li> </ul>	<ul style="list-style-type: none"> <li>• Biannually (Legra IS)</li> <li>• Annually</li> <li>• Biannually (Legra IS)</li> <li>• Annually</li> <li>• Annually</li> <li>• Quarterly</li> </ul>	<ul style="list-style-type: none"> <li>• May 2026</li> <li>• June 2026</li> <li>• May 2026</li> <li>• May 2026</li> <li>• May 2026</li> <li>• April 2026</li> </ul>
<p>Insurance:</p> <ul style="list-style-type: none"> <li>• Renewal of: <ul style="list-style-type: none"> <li>- Public Liability</li> <li>- Employer's Liability</li> <li>- Personal Accident</li> <li>- Legal Liability</li> <li>- Legal Expenses</li> <li>- Libel and Slander</li> <li>- Hirer's Liability</li> <li>- Money and Fidelity</li> <li>- Assets Insurance</li> </ul> </li> <li>• Changes</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Review (October)</li> </ul>	<ul style="list-style-type: none"> <li>• October 2025</li> </ul>
<p>Councillors:</p> <ul style="list-style-type: none"> <li>• Declaration of Acceptance of Office</li> <li>• Declarations of Interest</li> <li>• Register of Interest</li> </ul>	<ul style="list-style-type: none"> <li>• Inform insurers of changes as required</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>
	<ul style="list-style-type: none"> <li>• After Election/Co-Option</li> <li>• Every meeting of Council/Committee</li> <li>• Annually (May)/Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>• May 2026 / Ongoing</li> <li>• May 2026 / Ongoing</li> <li>• May 2026 / Ongoing</li> </ul>



# Rochford Parish Council

## Information and Technology Policy

<b>Date Approved by Full Council</b>	June 2026
<b>Date of Next Review</b>	May 2027

## **1. Introduction**

Rochford Parish Council recognises the importance of effective and secure information technology (IT) and email usage in supporting its business, operations, and communications.

This policy outlines the guidance and responsibilities for the appropriate use of IT resources and email by council members, employees, volunteers, and contractors.

## **2. Scope**

This policy applies to all individuals who use Rochford Parish Council's IT resources, including computers, tablets, networks, software, devices, data, and email accounts.

## **3. Acceptable use of IT resources and emails**

Rochford Parish Council's IT resources and email accounts are to be used for official council-related activities and tasks. All users must adhere to ethical standards, respect copyright, and intellectual property rights, and avoid accessing inappropriate or offensive content.

## **4. Device and Storage Usage**

### **4.1 Council owned devices**

Where possible, authorised devices, software and applications will be provided by Rochford Parish Council for work-related tasks. The equipment may be provided to employees and councillors. In relation to council owned devices the following requirements should be observed:

- Council computer equipment is provided for council purposes; however reasonable personal use is permitted.
- Unauthorised installation of software on authorised devices, including personal software, is strictly prohibited due to security concerns.
- In the event of any faults arising with the equipment, the user may not dismantle the equipment but must advise the Clerk so that repair may be arranged by an appropriate provider.
- All equipment should be treated with good care at all times, and the equipment should be kept clean and every precaution taken to prevent food and drink from spilling onto the equipment.
- Personal USB sticks or external devices should not be used on Council owned equipment without the agreement of the Council to avoid the introduction of viruses.

## **4.2 Personal Devices**

The council recognises that Councillors may wish to use their own personal equipment including smartphones, tablets, laptops etc, to access the Council servers, clouds, and networks for the purposes of Council business including to read emails, Teams messages and access documentation.

This is permitted subject to the following requirements being met:

- Maintain a clear separation between personal data and Council data, if necessary, by setting up separate profiles.
- To ensure that data cannot be accessed by family who may use the device and ideally not to share any device with a family member.
- That the same security measures that are in place for a work device are applicable to personal devices.
- To keep all systems on a personal device including security protection up to date.
- The owner of the device is personally liable for the functioning of the device and its maintenance.
- Where available, device encryption should be enabled on any device used to store Council information.
- Prior to the disposal of any device or upon a councillor leaving the council, all data relating to Council business shall be deleted together with any passwords, user access shortcuts. The user may be required to allow the Council to arrange for an IT provider to access the device to ensure that such data is deleted.

Any personal device used for Council business must have:

- Password or biometric protection.
- Automatic screen lock
- Current security updates
- Anti-malware protection where appropriate

## **5. Data management and Security**

All sensitive and confidential Rochford Parish Council data should be stored and transmitted securely using approved methods. Regular data backups should be performed to prevent data loss, and secure data destruction methods should be used when necessary.

Upon a councillor or employee leaving the Council, access to Council systems shall be removed as soon as practicable and all Council-owned property returned.

## **6. Network and Internet Usage**

Rochford Parish Council's network and internet connections should be used responsibly and efficiently for official purposes. Downloading and sharing copyrighted material without proper authorisation is prohibited.

## **7. Cloud Storage and Document Sharing**

Council documents should only be stored within approved Council systems. Users must not save Council documents to personal cloud storage accounts, including personal OneDrive, Google Drive, Dropbox or similar services.

## **8. Remote Working**

Increased security measures apply when working away (e.g., travelling or away from the usual place of work). The following procedures apply.

- The location and direction of the screen should be checked to make sure that confidential information is out of view and to avoid other people (such as passengers on public transport) reading messages.
- Do not log onto Council Systems using any device that is not owned by the Council or user.
- Any data printed should be collected promptly and stored securely.
- Papers, files, or computer equipment should not be left unattended unless arrangements have been made for it to be left in a locked environment. Also, equipment and papers should not be left in a vehicle. If it is unavoidable, it should be stored out of sight in the boot of the car. If staying away overnight, Council data and equipment should be taken into the accommodation and stored securely.

## **9. Email Communication**

Email accounts provided by Rochford Parish Council are for official communication only. Emails should be professional and respectful in tone. Confidential or sensitive information must not be sent via email unless it is encrypted.

Be cautious with attachments and links to avoid phishing and malware. Verify the source before opening any attachments or clicking on links.

Councillors and employees conducting Council business must use their official Council email account. Where exceptional circumstances require the use of a personal email account, any Council related correspondence must be forwarded to the user's Council email account as soon as practicable.

## **10. Password and Account Security**

Rochford Parish Council users are responsible for maintaining the security of their accounts and passwords.

Passwords should:

- Be strong and unique
- Not shared with others
- Not reused across multiple systems
- Not be written down or stored insecurely
- Be stored using an approved password manager where appropriate

All Council email, Microsoft 365 and cloud-based systems must be protected by Multi-Factor Authentication (MFA) wherever technically possible.

**11. Mobile Devices and Remote Work**

Mobile devices provided by Rochford Parish Council should be secured with passcodes and/or biometric authentication. When working remotely, users should follow the same security practices as if they were in the office. This requirement relates to mobile phones, iPads, and laptops. In the event that a phone call is made in a public place, the user should be aware of being overheard and should take care not to mention specific names, confidential information or details or information that is not otherwise in the public domain.

**12. Email Monitoring**

Rochford Parish Council reserves the right to monitor email communications. Monitoring will only be undertaken where there is a legitimate business need and in accordance with data protection legislation, employment law and the Council's governance arrangements. Any monitoring activity shall be authorised by the Clerk, or where appropriate, the Council.

**13. Data Retention and Archiving**

Records shall be retained in accordance with the Council's Retention and Disposal Policy and any statutory requirements.

**14. Reporting Security Incidents**

Any suspected cyber security incident, personal data breach, lost device or unauthorised disclosure of information must be reported to the Clerk and the Council's designated IT provider. The Clerk shall assess whether the incident requires reporting under the UK GDPR and Data Protection Act 2018.

**15. Use of Artificial Intelligence**

Users must not upload confidential, personal or commercially sensitive Council information into public AI systems unless authorised and appropriate safeguards are in place.

**16. Use of Public Wi-Fi**

Users should avoid accessing Council systems via public Wi-Fi networks unless using an approved secure connection such as a VPN.

**17. Microsoft Teams and Electronic Communications**

Council business conducted through Microsoft Teams, shared workspaces, chat functions and similar electronic communication systems shall be treated as Council records and managed in accordance with the Council's Retention and Disposal Policy.

**18. Training and Awareness**

Rochford Parish Council will provide regular training and resources to educate users about IT security best practices, privacy concerns, and technology

updates. All employees and councillors will receive regular training on email security and best practices.

**19. Compliance and Consequences**

Breach of this IT and Email Policy may result in the suspension of IT privileges and further consequences as deemed appropriate.

**20. Policy Review**

This policy will be reviewed annually to ensure its relevance and effectiveness. Updates may be made to address emerging technology trends and security measures.

**21. Contacts**

For IT-related enquiries or assistance, users can contact the Clerk who may in turn seek advice or assistance from the Council's designated IT provider.

All staff and councillors are responsible for the safety and security of Rochford Parish Council's IT and email systems. By adhering to this IT and Email Policy, Rochford Parish Council aims to create a secure and efficient IT environment that supports its mission and goals.



# Rochford Parish Council

## RESERVES POLICY

<b>Date Approved by Full Council</b>	June 2026
<b>Date of Next Review</b>	May 2027

## Introduction

Rochford Parish Council (the Council) is required to maintain adequate financial reserves to meet the needs of the Council. The purpose of this policy is to set out why Rochford Parish Council holds financial reserves and how they are managed.

Reserves are money set aside to provide stability and security for the Council's finances. They ensure the Council can continue to deliver services if unexpected costs arise, income is delayed, or larger planned projects need funding in future years. By setting clear rules for how reserves are built up, used, and reviewed, the Council can demonstrate good financial management and reassure residents that public money is being handled responsibly.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. There is no specified minimum level of reserves that an authority should hold, and it is the responsibility of the Clerk to advise the Council about the level of reserves to enable the Council to consider the appropriate level of both any general and earmarked reserves.

The Clerk shall maintain a detailed Reserves Schedule showing:

- Opening balance
- Contributions during the year
- Expenditure during the year
- Closing balance
- Purpose of the reserve

## Types of Reserves

Reserves can be categorized as general or earmarked.

**Earmarked Reserves** can be held for many reasons, for example:

- **Renewals** – to enable services to plan and finance an effective programme of vehicle, equipment and infrastructure replacement and planned property maintenance. These reserves are a mechanism to ensure that a replacement programme can be achieved without the need to vary budgets.
- **Carry forward of underspend** – some services commit expenditure to projects but cannot spend the budget in year. Reserves are used to carry forward these resources.
- **Insurance Reserve** – to enable the Council to be able to meet the excesses of claims not covered by insurance.
- Other earmarked reserves may be set up from time to time to meet known or predicted liabilities.

**General Reserves** are funds which do not have any restrictions as to their use. These reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement if necessary or can be held in case of unexpected events or emergencies.

## **Earmarked Reserves**

Earmarked reserves will be established on a 'needs' basis. Earmarked reserves shall have:

- A clearly defined purpose
- A target amount where appropriate
- A planned timescale for use
- Annual review by the Council

Any decision to set up a reserve must be made by the Council.

Expenditure from reserves can only be authorised by the Council.

Reserves must not be used to pay for the Council's regular on-going running costs, such as staff wages or utility bills. Doing so would quickly drain the reserves and is not sustainable. Reserves may be used if there is an unexpected one-off cost or pressure, but the Council will plan to replace the money in the following year's budget. Earmarked reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.

All Earmarked Reserves are recorded on a central schedule held by the Clerk which lists the various Earmarked Reserves and the purpose for which they are held.

Reviewing the Council's Financial Risk Assessment is part of the budgeting and year end accounting procedures and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves.

Earmarked reserves may be established to fund future capital projects, asset replacement programmes and major repairs to Council-owned land, buildings and infrastructure.

## **General Reserves**

The level of General Reserves is a matter of judgement for the Council. The primary means of building reserves will be through an allocation from the annual budget. This will be in addition to any amount required to replenish reserves that have been used during the previous year.

Setting the level of General Reserves forms part of the discussions in the formulation of the medium long-term financial strategy and the annual budget. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

If General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council can draw down from its earmarked reserves to provide short-term resources.

The Joint Panel of Accountability and Governance Practitioner's Guide, which sets out expected standards of financial governance, states that as there is no specific right to accumulate funds via the precept, all reserves should be reviewed on an annual basis and justified. The Practitioner's Guide also states that with regard to the appropriate minimum level of an authority's General Reserve is that this should be maintained at between three and twelve months of net revenue expenditure. The

level of financial reserves held by the Council will be agreed by the Council during the discussions held during the setting of the budget for the following financial year.

The Council will normally seek to maintain General Reserves within the range recommended by the JPAG (Joint Panel on Accountability and Governance) Practitioner's Guide, taking account of identified risks, asset ownership and service responsibilities.

The Council will review its General and Earmarked reserves at least annually as part of the budget-setting process and whenever significant changes in financial circumstances occur.

### **Investment and Cash Management**

The Council will ensure that reserves funds are held and invested in accordance with the Council's Investment Policy and Financial Regulations.

### **Transparency**

The Council's reserves position shall be reviewed by the Finance Committee and reported to Council annually as part of the budget-setting process.



Emma Goodings  
Director of Place  
Brentwood Borough Council &  
Rochford District Council

Rochford Parish Council  
Parish Council Rooms  
West Street  
Rochford  
Essex SS4 1AS

Ask for: Mr Richard Kilbourne  
Direct Dial: 01702 546366  
Email: [planning.applications@rochford.gov.uk](mailto:planning.applications@rochford.gov.uk)  
My Ref: 26/00416/FUL  
Your Ref:

8th June 2026

Application No: **26/00416/FUL**  
Applicant: **Cottis House Ltd - Mr Stephen Johnson**  
Site Location: **Rumsey House Locks Hill Rochford Essex**  
Proposal: **Change of use of Units 3 & 4 Rumsey House from office accommodation (Class E(g)) to a day opportunities centre for children and adults with learning disabilities (Class E).**

Dear Sir/Madam

**Town & Country Planning Act 1990 (as amended)**  
**Town & Country Planning (General Development Procedure) Order 1995 (as amended)**  
**Planning (Listed Buildings and Conservation Areas) Act 1990 (as amended)**  
**Town & Country Planning (Control of Advertisements) Regulations 1992**

**Parish/Town Council Planning Consultation**

I have received plans(s) and application form in respect of the proposal detailed above for your consideration. These can be viewed using the following link:- [Rochford Development Control](#) .

I should be grateful if you would forward any observations that you may have to make within 21 days of the date of this letter .

If there is no response to this consultation letter within 21 days, it will be assumed that you have no comments to make on the proposal.

Yours faithfully,

A handwritten signature in blue ink, appearing to read "Emma Goodings".

Ms Emma Goodings  
MA Hons (cantab) MA MRTPI