RUDGWICK PARISH COUNCIL - ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2024/25 - EXPLANATION		
	'Yes' means that this smaller authority:	
1. We have put in place arrangements for effective management during the year, and for the preparation of the accounting statements	*prepared its accounting statements in accordance with the Accounts and Audit Regulations*	**Propose YES** Use RBS a tried and tested financial accounting system which is designed for local authorities. Trained RFO in RBS system and support with help desk facility. Regular budget and expenditure reviews carried out by Finance, Policies and Human Resources Committee during the year as well as presenting Detailed Income & Expenditure by Budget Heading at monthly Full Council meetings and approved to be noted.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge*	**Propose YES** Put in place and operate four levels of control 1. Accounts Reconciliation by councillor 2. Two signatories for spending and transfer from Investment Account . 3. Three signatories for BACS transfers/Cheque payments 4. Monthly list of payments made/ to be made presented at Full Council meeting and approved
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this smaller authority to conduct its business or manage its finances	*has only done what it has the legal power to do and has complied with proper practices in doing so.*	**Propose YES** Adopted the NALC financial regulations Members Code of Conduct based on NALC version. Any Declarations of Interest recorded in meeting minutes 3 clear days' notice given of meetings All policies are reviewed and maintained on an annual basis.
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.	*during the year gave all persons interested the opportunity to inspect and ask questions about the authority's accounts.*	**Propose YES** The Period of Exercise of Public Rights is from 11th June – 22nd July 2025. Information will be posted on noticeboards and the website
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.	*considered the financial and other risks it faces and has dealt with them properly.*	**Propose YES** Council has in place standard local authority insurance with HISCOX Ltd, Regular Financial Review against Budget/ Actual by Finance, Policies and Human Resources Committee Risk Assessment Management Scheme document is in place, used to carry out this assessment (adopted 09.09.2019) and reviewed at May 2025 Full Council Meeting)

6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*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*	**Propose YES** Employed and instructed independent, qualified Auditor to carry out and report two Internal Audits of RPC (mid-term and end of year) Financial management procedures, Management Policies, Year End Accounts and Regulatory responsibilities are being met. Audit results positive with no significant matters and an action plan to increase effectiveness. Mid term auditor report – Trustee meeting. recommendations.
7. We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	**Propose YES** Mid/ End-term auditor report – Trustee meeting.
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.	*disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.*	**Propose YES** Financial income/expenditure is part of monthly meetings and is published on Rudgwick Parish Council website. RPC has insurance cover for Public Liability. Weekly site inspections of and report back on two playground areas, skate park, playing fields and open spaces carried out by Open Space Warden. Water compliance check/tests are undertaken (weekly, quarterly/ half yearly) for Council facilities. Annual RoSPA inspections of the two playgrounds, playing fields, skate park and pond. Water compliance check/tests are undertaken (weekly, quarterly/ half yearly) for Council facilities. Corrective action implemented from maintenance budgets. No events occurred
9. 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.	*has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.*	Meeting to be arranged