

Bramfield and Thorington Parish Council

Internal Audit Report Response & Action Plan 2025/26 – 29th April 2026

There were 3 recommendations and a number of comments suggesting areas of improvements included in the Council’s internal audit report for 2025/26, dated 12th April 2026, prepared by Suffolk Association of Local Councils. The following responses / actions were put forward for the Parish Councils approval on May 11th 2026

Evidence Question	Comment/Recommendation	Action
<p>Is there an adopted council publication scheme and is it reviewed regularly?</p>	<p>RECOMMENDATION: Council should seek to review the information it holds under its scheme to ensure that it is up to date and ensure that the updated version is available to view on its website.</p> <p>COMMENT: Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme.</p>	<p>Clerk to review the existing scheme last updated in February 2024 and put forward to the Council any proposed amendments during 2026</p>
<p>Is the Council compliant with the General Data Protection Regulation requirements?¹³ Councils must:</p> <ul style="list-style-type: none"> • Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018 • Process personal data lawfully, fairly and in line with the prescribed data protection principles • Recognise their role as both data controller and data processor 	<p>RECOMMENDATION: Council should ensure that the following as a minimum are in place and reviewed annually:</p> <ul style="list-style-type: none"> ● Privacy notices (published inc. for employees and evidence of review) (both last reviewed and adopted January 2024) ● Procedures for dealing with subject access and freedom of information requests (unable to find on website) ● Procedures for dealing with data breaches (unable to find on website) ● Data retention policies including disposal (unable to find on website) <p>COMMENT: To achieve best practice, council is recommended to:</p> <ul style="list-style-type: none"> ● Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments. ● Provide regular data protection compliance training for council staff and councillors. ● Have appropriate information compliance policies and ways of working in place that reflect how the council operates to protect personal data from breaches 	<p>Clerk to review current documents and put forward to the Council any proposed changes during 2026</p>

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Has the Council published a website accessibility statement on their website in line with Regulations?	<p>RECOMMENDATION: That an accessibility statement be published to meet the legal requirements under the Public Sector Bodies Accessibility Regulations 2018. The Government digital accessibility webpage provides detailed guidance.</p> <p>COMMENT: At a minimum a council's website must include an accessibility statement on their website and keep it under regular review. This statement should include reasons for not meeting accessibility requirements, ways to source alternative copies of non-accessible documents and a point of contact.</p>	The Clerk to ensure an accessibility statement is displayed on it's website
Have Standing Orders been adopted, up to date and reviewed annually?	COMMENT: At the next annual review, Council might wish to note that NALC have updated Model Standing Order (England) section 18 to comply with new procurement legislation and to ensure consistency with your Model Financial Regulations.	Clerk to note and update policies where necessary
Are Financial Regulations up to date and reviewed annually?	Comment: Council might wish to review the NALC Advice Note – Procurement, 3 February 2026 link to view the advice note and ensure any applicable revisions are incorporated at the next annual review	Clerk to note and update policies where necessary
Verify that the precept amount has been agreed in full Council and clearly minuted	COMMENT: In accordance with best practice, council might wish to record in the minutes alongside the precept being set the impact that this would have on a Band D Dwelling in monetary as well as percentage terms	Clerk to action
Where applicable, are internet banking transactions properly recorded and approved?	Additional comments: The Council might wish to consider, to show good practice, implementing a system whereby evidence is retained showing which Councillors authorised the on-line payments thereby ensuring that there is an effective system in place to reduce the risks of error for such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.	Council to discuss in July meeting
Is CIL income reported to the council?	COMMENT: The RFO may wish to consider providing the Council with an annual report detailing the CIL payments received by the Council to date along with timescales by which the monies should be expended.	RFO to action
Does the Council have appropriate and adequate insurance cover in place for employment, public liability	COMMENT: Council may wish to review the sum insured under declared income, wages and volunteers as the wage roll is noted as £2,000 and current wages are £4,600 for year ending 2025/26	Council to discuss in July meeting

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and fidelity guarantee and has been reviewed on an annual basis?		
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	COMMENT: although the council publishes certain datasets on its website in accordance with the required timescales, based on 2024/25 published information, during the coming year, council should seek to ensure a list of Councillors and Responsibilities and items of Expenditure Above £100 including recoverable and non-recoverable VAT are published.	Council to discuss in July meeting