

## Internal Audit Report for Bramfield & Thorington Parish Council for the period ending 31 March 2026

Clerk	Karen Lewis
RFO (if different)	-
Chairperson	Debbie Hughes
Precept	£4,500.00
Income	£6,395.78
Expenditure	£7,504.80
General reserves	£4,672.00
Earmarked reserves	£10,941.00
Audit type	Annual Exempt Authority
Auditor name	<b>Kim Puttock</b>

### Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

<b>Section 1 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<p>Council's Standing Orders were reviewed at the full council meeting in May 2025 (min ref: 19/25-26.1) and are based on the latest model (April 2025) published by the National Association of Local Councils (NALC).</p> <p><i>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.</i></p>
Are Financial Regulations up to date and reviewed annually?	Yes	<p>Financial Regulations, as seen on the Council's website were reviewed at the full council meeting in May 2025 (min ref: 19/25-26.2) and are based on the NALC Model Financial Regulations published in March 2025.</p> <p><i>Comment: Council might wish to review the NALC Advice Note – Procurement, 3 February 2026 <a href="#">link to view the advice note</a> and ensure any applicable revisions are incorporated at the next annual review.</i></p>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. Council's Financial Regulation 1.5 confirms that the Clerk is so appointed. This was confirmed by full council at its meeting 12 May 2025.
<b>Additional comments:</b>		

<sup>1</sup> Section 151 Local Government Act 1972

<b>Section 2 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2025/26 in the sum of £5,600 was formally approved by full council at a meeting on 11 November 2024 (min ref: 92/24-25.02).  <i>COMMENT: Council has demonstrated best practice by evidencing within the minutes the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2025/26 was discussed and approved by full council at the meeting of 11 November 2024 and set at £4,500 (min ref: 92/24-25.02).  <i>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.</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes evidence that council conducted reviews covering the budget for the current year with a review of income and expenditure against budget as submitted to full council in October 2025 (min ref: 72/25-26.4), January 2026 (min ref: 100/25-26.4). A monitoring statement is produced which includes a breakdown of all receipts and payments balance with variances against budgets and details of virements as approved by the council to balance the budget set
<i>Reserves held – general and earmarked<sup>2</sup></i>	Yes	The Council, as at year-end, had Earmarked Reserves totalling £, 10,941 with the balance being General Reserves of £4,672 with overall reserves standing at £15,613

<sup>2</sup> In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

		<p><i>COMMENT: Council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for earmarked reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i></p>
<p><b>Additional comments:</b> Council has shown good practice by ensuring the recommended key stages as to the budgetary process are followed for the year and has ensured that progress against the budget is reviewed regularly throughout the year.</p>		

<b>Section 3 – Proper bookkeeping</b>		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced, include the power used to incur expenditure and provide an effective tool for the basis of the council’s internal controls.  It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>  (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	Yes	The council has a gross income and expenditure of less than £25,000. The council reports financial matters on a receipts and payments basis.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council’s underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.  <i>COMMENT: The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</i>
<b>Additional comments:</b>		

<b>Section 4 – Payment controls</b>		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. A financial statement is submitted with the agenda schedules detailing the payments to be made.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The council's risk assessment documentation details the procedure to be followed for the making of payments in accordance with council's own Financial Regulations. Council operates with a complex mandate which follows a dual authorisation process.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the VAT recoverable balance for the year standing at £106.39. VAT is recovered within the time limits for local authorities with confirmation given that the VAT claim for the period 1st April 2024 to 30 September 2025 in the sum of £204.39 was settled in October 2025.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>3</sup>	N/A	Council has not adopted the General Power of Competence.

<sup>3</sup> Localism Act

Are payments under s.137 <sup>4</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	There were no payments identified as being made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no such loan.
<b>Additional comments:</b> 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.		

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<sup>4</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<b>Section 5 – Income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council in accordance with council’s financial regulations
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	Council received precept in the sum of £4,500 from East Suffolk District Council for the period under review as reported to full council within its Financial Reports at its meeting in July 2025 (min ref: 47/25-26.3). Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to receipt of same in the Council’s Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>5</sup></i>	Yes	During the year under review, Council received CIL receipts totalling £1,574.74. The RFO has created an Earmarked Reserve for retained CIL balances.
<i>Is CIL income reported to the council?</i>	Yes	CIL receipts received are reported to full Council within the financial reports submitted to full council at the meetings of July 2025 (min ref: 47/25-26.3) and January 2026 (min ref: 100/25-26.3).  <i>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.</i>

<sup>5</sup> Community Infrastructure Levy Regulations 2010

<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	CIL has been transferred into an Earmarked Reserve specifically allocated in accordance with the Regulations.
<i>Has an annual report been produced?</i>	Yes	The annual CIL Statement for 2025/26 is still to be presented to full council for approval although a copy was submitted for internal audit review.  The draft CIL annual report submitted for internal audit review for 2025/26 was incomplete. The brought forward figure relating to 31.03.2025 should have been £4,701.60 and this is incorrectly reflected on the draft CIL annual report for 2025/26. Total CIL retained at year end is not confirmed.
<i>Has it been published on the authority's website?</i>	No	As Council is yet to produce the report, there is no information published on the council website.
<b><i>Additional comments:</i></b>		

<b>Section 6 – Petty cash</b>		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>No</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	
<b>Additional comments:</b>		

<b>Section 7 – Bank reconciliation</b>		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	<p>A number of samples were tested. There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.</p> <p><i>COMMENT: Council has understood that the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.</i></p>
<i>Do bank balances agree with bank statements?</i>	Yes	<p>Bank balances agree with period end statements and, as at year end (31<sup>st</sup> March 2026) the balance across the council's accounts stood at £15,613.35 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.</p>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	<p>Balances across the Council's accounts were reported at the meeting July 2025, October 2025 and January 2026 meetings of full Council.</p> <p>The minutes of those full council meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.</p>

<b>Section 8 – Payroll controls</b>		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place. This is also noted in the 2025 Internal Controls Statement presented to the May 2025 full council meeting (min ref: 22/25-26)
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are presented to full council for approval and payments made in accordance with Council's own Financial Regulations.  <i>Comment: Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.</i>
<i>Are all employees paid at least the minimum wage?</i>	Yes	Employee is paid above the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>6</sup></i>	Yes	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff.

<sup>6</sup> The Pension Regulator – [website click here](#)

<i>Have pension re-declaration duties been carried out</i>	Yes	It was noted at the full council meeting in May 2025 (min ref: 14/25-26) that the Clerk had submitted the pension redeclaration of compliance to the Pensions Regulator on the 17th of April 2025.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.

***Additional comments:***

<b>Section 9 – Year End procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis and all found to be in good order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review.  There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR<sup>7</sup> documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2.  <i>COMMENT: The 2025/26 Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.</i>
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council on 9 June 2025 (min ref: 35/25-26.12).  <i>COMMENT: Council has ensured that there is formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015.</i>
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector’s rights during Summer 2025. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as 30 June 2025 to 11 August 2025 with the date of the notice being 12 June 2025.

<sup>7</sup> Annual Governance & Accountability Return (AGAR)

		<p><i>COMMENT: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p>
<p><i>Have the publication requirements been met in accordance with the Regulations?<sup>8</sup></i></p>	<p>Yes</p>	<p>In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 and published the following on a public website:</p> <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2024/25, page 4</li> <li>• Section 1 – Annual Governance Statement 2024/25, page 5</li> <li>• Section 2 – Accounting Statements 2025/26, page 6</li> <li>• Analysis of variances</li> <li>• Bank reconciliation</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</li> </ul>
<p><b><i>Additional comments:</i></b></p>		

<sup>8</sup> Accounts and Audit Regulations 2015

<b>Section 10 – Risk management</b>		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
<b>Evidence</b>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	<p>The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks.</p> <p>The Risk Register for the year under review was considered and adopted by full council at its meeting on 12 May 2025 (min ref: 23/25-26).</p>
<i>Is there evidence that risks are being identified and managed?</i>	Yes	<p>Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year in order to avoid financial or reputational consequences.</p> <p><i>COMMENT: Council has in place monitoring documents which identify the risks involved with and the potential for improvements to its arrangements to protect public money. It provides the opportunity for reviews of operational as well as financial and governance reviews by members to ensure that it has mitigation measures in place to address the risks associated with the council's day to day operations.</i></p>
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	<p>Council has insurance in place under a specialist policy for local councils with Ansvar Insurance which shows core cover for the following: Public and Products Liability: £10,000,000 and Fidelity Guarantee of £25,000. At renewal, Council entered into a 12-month agreement (expiry 30 September 2026) with Ansvar Insurance.</p> <p><i>COMMENT: Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.</i></p>

		<p>The Council's insurance cover was renewed at their meeting on 12 May 2025 (min ref: 13/25-26-9) and there is a minute to show the cover was reviewed and considered appropriate.</p> <p><i>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</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>9</sup></i></p>	<p>Yes</p>	<p>At the meeting of 12 May 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances (min ref: 22/25-26).</p> <p><i>COMMENT: Council continues with the good practice of appointing a councillor(s) to review the system of internal control via specific tests and as such has demonstrated that it has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</i></p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>10</sup></i></p>	<p>Yes</p>	<p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements at the full council meeting on 9 June 2025 (min ref: 35/25-26.4)</p> <p><i>COMMENT: Council is aware that in accordance with the Accounts and Audit Regulation 2015, the parish council must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system of internal control.</i></p>
<p><b>Additional comments:</b></p>		

<sup>9</sup> Accounts and Audit Regulations

<sup>10</sup> Practitioners Guide

<b>Section 11 – Asset control</b>		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>11</sup></i>	Yes	The draft Asset Register submitted for the internal audit review, was reviewed during the year and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership.  It is noted that the declared value for all assets at year end (31.03.2026) is £21,828 which reflects overall movement during the year allowing for acquisitions and disposals. For comparison, the declared value of the asset register as at 31.03.2025 was £15,828.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	It is noted that the declared value for all assets at year-end (31.03.2026) is £21,828 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council has not declared that it has any assets located on third party property.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The draft Annual Governance and Accountability Return (AGAR) for the internal audit review shows an asset value of £21,828 which agrees with that detailed in the draft Asset Register submitted for internal audit review.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as specified under the headings on the insurance schedule.
<b>Additional comments:</b>		

<sup>11</sup> Practitioners Guide

<b>Section 12 – Assertion 10</b>		
The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners’ Guide 2025.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?<sup>12</sup></i>	Yes	The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	No	<p>It is noted that Council last reviewed its Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public at the full council meeting in February 2024 (min ref: 098/23-24).</p> <p><b>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.</b></p> <p><i>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.</i></p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?<sup>13</sup></i></p> <p><i>Councils must:</i></p> <ul style="list-style-type: none"> <li>• <i>Comply with their legal &amp; statutory obligations under UK GDPR &amp; The Data Protection Act 2018</i></li> <li>• <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i></li> <li>• <i>Recognise their role as both data controller and data processor</i></li> </ul>	No	<p>Council has still to show compliance with the regulations.</p> <p>In May 2025, the Data Protection &amp; Information Security Policy was reviewed by the Clerk who reported that the existing policy was suitable for the Council’s obligations. It is not clear from the minutes if the existing policy was re-adopted as part of the annual review</p> <p>All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.</p>

<sup>12</sup> Data Protection Act 2018

<sup>13</sup> UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.

		<p><b>RECOMMENDATION:</b> Council should ensure that the following as a minimum are in place and reviewed annually:</p> <ul style="list-style-type: none"> <li>● Privacy notices (published inc. for employees and evidence of review) (both last reviewed and adopted January 2024)</li> <li>● Procedures for dealing with subject access and freedom of information requests (unable to find on website)</li> <li>● Procedures for dealing with data breaches (unable to find on website)</li> <li>● Data retention policies including disposal (unable to find on website)</li> </ul> <p><i>COMMENT: To achieve best practice, council is recommended to:</i></p> <ul style="list-style-type: none"> <li>● Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments.</li> <li>● Provide regular data protection compliance training for council staff and councillors.</li> <li>● Have appropriate information compliance policies and ways of working in place that reflect how the council operates to protect personal data from breaches</li> </ul>
<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p><i>Partially</i></p>	<p>To ensure compliance with the requirements of the <a href="#">Transparency Code for smaller authorities</a> (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2025/2026 not later than 1 July:</p> <ul style="list-style-type: none"> <li>● Internal Audit Report</li> <li>● End of Year Accounts</li> <li>● Annual Governance Statement</li> <li>● Asset Register</li> <li>● and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</li> </ul>

		<i>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.</i>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>14</sup></i>	No	<p>WCAG2.2 is the standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are “perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities”.</p> <p><b>RECOMMENDATION: That an accessibility statement be published to meet the legal requirements under the Public Sector Bodies Accessibility Regulations 2018. <a href="#">The Government digital accessibility webpage provides detailed guidance.</a></b></p> <p><i>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.</i></p>
<i>Has website accessibility been tested, at least annually?</i>	No	No review of website accessibility has been carried out during the last financial year.
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?<sup>15</sup> For example <a href="mailto:clerk@abccouncil.gov.uk">clerk@abccouncil.gov.uk</a> or <a href="mailto:clerk@abccouncil.org.uk">clerk@abccouncil.org.uk</a></i>	Yes	<p>Council operates with a .gov.uk email address for the Clerk and Councillors</p> <p><i>COMMENT: this ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for</i></p>

<sup>14</sup> Website Accessibility Regulations 2018

<sup>15</sup> Practitioners Guide

		<i>review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.</i>
<i>Does the council have an IT policy that is tailored to the council?</i> <sup>16</sup>	Yes	The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the full council meeting on 9 March 2026 (min ref: 113/25-26.1)
<b><i>Additional comments:</i></b>		

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<sup>16</sup> Practitioners Guide

<b>Section 13 – Internal audit</b>		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	<p>The Internal Audit Report for the period ending 31<sup>st</sup> March 2025 was formally considered by and approved for adoption at the meeting of full council on 9 June 2025 (min ref: 35/25-26.3).</p> <p>The Internal Audit action plan was reviewed and approved at the meeting of full council on 9 June 2025 (min ref: 35/25-26.4).</p>
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	<p>The recommendation as raised in the internal audit report for the period ending 31<sup>st</sup> March 2025, having been considered by the Council were approved for implementation and have been implemented:</p> <ul style="list-style-type: none"> <li>s85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification. NALC LTN 5 provides further clarity on this matter including the good practice of seeking approval for an apology in writing.</li> </ul> <p>Council is also taking action to address further comments that were raised within the internal audit report for the year ending 31<sup>st</sup> March 2025, none of which have a significant impact on the financial management of the council.</p>

		<i>COMMENT: Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.</i>
<i>Has the Council confirmed the appointment of an internal auditor?<sup>17</sup></i>	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 <sup>st</sup> March 2026 at the full council meeting on 9 June 2025 ( min ref: 35/25-26.6).
<i>Has the letter of engagement been approved by full council?<sup>18</sup></i>	Yes	The letter of engagement was approved by full council at the meeting of 9 March 2026 (min ref: 114/25-26).
<b><i>Additional comments:</i></b>		

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<sup>17</sup> Practitioners' Guide

<sup>18</sup> Practitioners' Guide

<b>Section 14 – External audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>19</sup></i>	N/A	The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself an exempt authority for the year 2024/25 which was confirmed at a meeting of full council on 9 June 2026 (min ref: 35/25-26.12).
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
<b>Additional comments:</b>		

<sup>19</sup> Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

<b>Section 15 – Additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>20</sup>	Yes	The Annual Meeting of the Parish Council was held on 12 May 2025 and the first item on the agenda was the election of a Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>21</sup>	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council has no declared trustee responsibility.
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is not known if the council backs up electronic files and it is therefore assumed that the council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate a committee structure.
<b>Additional comments:</b>		

Signed: *Kim Puttock*

**Date of Internal Audit review:** 11 April 2026 and 12 April 2026  
**On behalf of Suffolk Association of Local Councils**

**Date of Internal Audit Report:** 12 April 2026

<sup>20</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>21</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011