

Internal Audit Report for Poslingford Parish Council for the period ending 31 March 2026

Clerk	Abbie Lee
RFO (if different)	-
Chairperson	Martin England
Precept	£4,412.00
Income	£6,746.42
Expenditure	£8,942.13
General reserves	£2,505.33
Earmarked reserves	£2,000.00
Audit type	Annual – exempt authority
Auditor name	Kim Puttock

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

Section 1 – Financial Regulation and Standing Orders		
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.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<p>Council's Standing Orders are based on the latest model published by the National Association of Local Councils (NALC), April 2025 and are fully tailored to the council.</p> <p>Council approved its Standing Orders at a meeting of full council held on 4 March 2026 (min ref: 8.2).</p>
Are Financial Regulations up to date and reviewed annually?	No	<p>The Financial Regulations, as seen on the Council's website, were adopted by the council on 19 June 2024.</p> <p>The Clerk has confirmed that the Financial Regulations which were updated in January 2026 will be presented to full council at the May 2026 meeting.</p> <p>RECOMMENDATION: Council should seek to adopt the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note.</p>
Has the Council properly tailored the Financial Regulations?	Yes	<p>The Council's Financial Regulations have been tailored to the Parish Council.</p> <p><i>COMMENT: There are sections within the Financial Regulations on the council website which have not been tailored to the council, denoted by square brackets []. These sections should be adapted to the needs of the council.</i></p>

Has the Council appointed a Responsible Financial Officer (RFO)? ¹	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. This was reconfirmed by full council at its meeting on 4 March 2026 (min ref: 8.1). Council's Financial Regulation 1.5 confirms that the Clerk is so appointed.
<i>Additional comments:</i>		

¹ Section 151 Local Government Act 1972

Section 2 – Budgetary controls		
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		
Evidence		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 £4,580 was formally approved by full council at a meeting on 4 December 2024 (min ref: 4d). <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 was set at £4,412 for 2025/26, as confirmed by full council at the above meeting (min ref: 4d), with the paperwork demonstrating that this was a 3% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	<i>Partially met</i>	In 2025 there was no formal submission of reports showing aggregate receipts and payments and variance against budget. From 2026, the minutes evidence that Council carried out regular reviews covering the budget for the current year with a review of receipts and payments against budget along with forecasts for the remainder of the year.
<i>Reserves held – general and earmarked²</i>	Yes	The Council, as at year-end, had Earmarked Reserves totalling £2,000 with the balance being General Reserves of £2,505.33 with overall reserves standing at £4,505.33. <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.</i>

² 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>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>RECOMMENDATION: council should seek to adopt a General Reserve Policy which would provide clarity on the reasoning behind the holding of and intended level of general reserves to be maintained to ensure that the council achieves the recommended levels.</p>
<p><i>Additional comments:</i> 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 from 2026 progress against the budget is reviewed.</p>		

Section 3 – Proper bookkeeping		
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.		
Evidence		<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 and provide an effective tool for the basis of the council’s internal controls. It is confirmed that these are well maintained and up to date. 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	The cashbook is reconciled on a regular basis.
<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.
Additional comments: council might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure. Statutory powers are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may include a requirement to obtain the consent of another body. Local Councils must exercise their powers subject to the provisions of the general law.		

Section 4 – Payment controls		
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.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<p>A selection of random payments were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A financial statement is submitted with the agenda schedules detailing the payments to be made.</p> <p><i>COMMENT: The council's bank mandate requires 2 signatories to approve all payments and it was confirmed that there are only 2 signatories on the account.</i></p> <p>For the year under review, there were no tenders or contracts over £30,000 including VAT, for which the council needed to comply with the requirements of the Procurement Legislation regarding the publication of invitations and notices. Nor were there any contracts estimated to exceed £60,000 including VAT, for which the Clerk needed to advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation.</p>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<p>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 making of electronic payments is in accordance with council's own Financial Regulations. Council operates with a complex mandate which follows a dual authorisation process.</p>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<p>VAT is identified in the cash book with the reclaim for the period covering the year 2025/26 in the sum of £824.42 being verified in the cashbook and bank statements. The year-end balance stands at £60.52 which is still to be claimed</p>

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	No	Council has not adopted the General Power of Competence.
Are payments under s.137 ⁴ 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.
Additional comments:		

³ Localism Act

⁴ 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.

Section 5 – Income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<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.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	Council received precept in the sum of £4,412 from West Suffolk Council for the period under review as reported to full council within its Financial Reports at its meeting on 2 July 2025. 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?⁵</i>	N/A	The district in which the parish council lies does not operate CIL.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority’s website?</i>	N/A	
Additional comments:		

⁵ Community Infrastructure Levy Regulations 2010

Section 6 – Petty cash		
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.		
Evidence		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>	
Additional comments:		

Section 7 – Bank reconciliation		
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.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the financial reports submitted to full council. <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>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 st March 2026) the balance across the council's accounts stood at £4,505.33 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of full Council. The minutes of 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.

Section 8 – Payroll controls		
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.		
Evidence		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.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are presented to full council for approval and payment is made via internet banking in accordance with Council's own Financial Regulations.
<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 utilising the SALC Payroll service 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?⁶</i>	Yes	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.
<i>Have pension re-declaration duties been carried out</i>	Yes	The council completed its re-declaration of compliance with The Pensions Regulator in January 2026.

⁶ The Pension Regulator – [website click here](#)

<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.
<i>Additional comments:</i>		

Section 9 – Year End procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments or income and expenditure 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 AGAR⁷ 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. 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>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 2 July 2025 (min ref: 6b). <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>	No	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 did not correctly provide for the exercise of elector's rights. The Clerk/RFO had set the dates for the inspection of the Council's accounts and associated documents as 7 July 2025 to 15 August 2025 with the date of the notice being 7 July 2025.

⁷ 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 did not include the first 10 days of July, nor was it for a period of 30 working days.</i></p> <p><i>COMMENT: Council is advised to review its responses to Assertion 4</i></p>
<p><i>Have the publication requirements been met in accordance with the Regulations?⁸</i></p>	<p><i>Partially met</i></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 (those in bold are missing from the website):</p> <ul style="list-style-type: none"> ● Certificate of Exemption, page 3 ● Annual Internal Audit Report 2024/25, page 4 ● Section 1 – Annual Governance Statement 2024/25, page 5 ● Section 2 – Accounting Statements 2024/25, page 6 ● Analysis of variances ● Bank reconciliation ● Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. <p>RECOMMENDATION: It is a requirement that council publish an Analysis of Variances and a Bank Reconciliation. Council should take steps to ensure that it complies with the publication requirements and timescales as detailed under the Accounts and Audit Regulations 2015.</p>
<p>Additional comments:</p>		

⁸ Accounts and Audit Regulations 2015

Section 10 – Risk management		
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.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	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. The Risk Register for the year under review was considered and adopted by full council at its meeting on 4 March 2026 (min ref: 8.6).
<i>Is there evidence that risks are being identified and managed?</i>	Yes	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 to avoid financial or reputational consequences.
<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	Council has insurance in place under a specialist policy for local councils with Zurich Insurance which shows core cover for the following: Public and Products Liability: £12,000,000 each; and Fidelity Guarantee of £250,000. At renewal, Council entered into a 12-month agreement (expiry 30/09/2026). <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><i>Evidence that internal controls are documented and regularly reviewed⁹</i></p>	<p>No</p>	<p>There is no formal review by the council as to the effectiveness of the system of internal controls.</p> <p>RECOMMENDATION: The adoption of an Internal Control Statement (model templates are available from SALC) would provide the basis for council to demonstrate that, under the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money which are annually reviewed and assessed for their effectiveness. Such an assertion would be used to inform the council’s preparation of its annual governance statement.</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 appointment¹⁰</i></p>	<p>No</p>	<p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council need to formally review the scope and effectiveness of its internal audit arrangements.</p> <p><i>COMMENT: The auditor was unable to find evidence of a review of the effectiveness of internal audit being conducted during the year.</i></p> <p>RECOMMENDATION: In accordance with the Accounts and Audit Regulation 2015, the parish council must review the 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.</p>
<p>Additional comments:</p>		

⁹ Accounts and Audit Regulations

¹⁰ Practitioners Guide

Section 11 – Asset control		
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.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	Yes	The Asset Register, as viewed on the Council’s website, and as approved at the meeting of full council on 4 March 2026 (min ref: 6.5), was reviewed during the year and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership.
<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 £9,956.80 which reflects overall movement in the asset register covering acquisitions and disposals. For comparison, the declared value of the asset register as at 31.03.2025 was £6,229. <i>COMMENT: Council is mindful of the guidance within the Practitioner’s Guide 2025 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.</i>
<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 asset register was reviewed in the year under review with the values submitted on the Draft Annual Governance and Accountability Return (AGAR) for the internal audit review and shows an asset value of £9,956.80 which agrees with that detailed in the Asset Register.
<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.
Additional comments:		

¹¹ Practitioners Guide

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners’ Guide 2025.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?¹²</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>	Yes	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 on 14 January 2026 (min ref: 9c).
<i>Is the Council compliant with the General Data Protection Regulation requirements?¹³</i> <i>Councils must:</i> <ul style="list-style-type: none"> • <i>Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018</i> • <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i> • <i>Recognise their role as both data controller and data processor</i> 	Yes	Council has taken active steps to ensure compliance with the GDPR requirements. The council has adopted GDPR Policies during the year that provide clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. The following are in place and were reviewed and adopted as noted below: <ul style="list-style-type: none"> • Privacy Policy (adopted 14 January 2026, min ref: 9d) • Data Retention & Records Management Policy (adopted 4 March 2026, min ref: 8.7) <p><i>COMMENT: The Privacy Policy on the Parish Council’s website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.</i></p> <p>RECOMMENDATION: Council should look to adopt a procedure for dealing with subject access requests, freedom of information requests as well as procedures for dealing with data breaches.</p>

¹² Data Protection Act 2018

¹³ UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.

<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>Partially met</p>	<p>To ensure compliance with the requirements of the Transparency Code for smaller authorities (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"> ● Internal Audit Report ● List of Councillors and Responsibilities ● Items of Expenditure Above £100 including recoverable and non-recoverable VAT ● End of Year Accounts ● Annual Governance Statement ● Asset Register ● 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. <p>RECOMMENDATION: 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 that items of expenditure above £100 including recoverable and non-recoverable VAT is published. Council should seek to demonstrate compliancy during the coming year and publish the datasets in accordance with the code for smaller authorities.</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁴</i></p>	<p>Yes</p>	<p>Council reviewed and adopted a website accessibility statement at the full council meeting on 14 January 2026 (min ref: 9f).</p>
<p><i>Has website accessibility been tested, at least annually?</i></p>	<p>Yes</p>	<p>The website was last tested against WCAG2.2AA in January 2026.</p>
<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁵ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk</i></p>	<p>Yes</p>	<p>Council operates with a .gov.uk email address for the Clerk. Meeting minutes suggest that Councillors are operating with a gov.uk email address however this could not be verified based on information on the website.</p>

¹⁴ Website Accessibility Regulations 2018

¹⁵ Practitioners Guide

		<p>Best practice is for all council (clerk, councillors, other staff) to have matching email: Cllr.bobsmith@abcparishcouncil.gov.uk or cldr.bobsmith@abcparishcouncil.org.uk</p> <p>If not, free email services are permitted currently, such as, cldrbobsmith@gmail.com but NOT personal email addresses e.g. bobsmith1968@yahoo.co.uk</p> <p><i>COMMENT: Authority-owned email accounts 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.</i></p>
<p><i>Does the council have an IT policy that is tailored to the council?</i> ¹⁶</p>	<p>Yes</p>	<p>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 14 January 2026 (min ref: 9a).</p>
<p>Additional comments:</p>		

¹⁶ Practitioners Guide

Section 13 – Internal audit		
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.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	No	The Internal Audit Report for the period ending 31 st March 2025 was not formally considered by full council.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	No	<p>The formal recommendations raised within the internal audit report for the year ending 31st March 2025 were as follows: and those in bold are outstanding:</p> <ul style="list-style-type: none"> • Council should seek to adopt the updated Model Standing Order (England) 2025 which contain amendments to section 18 to comply with new procurement legislation and ensure consistency with the revised Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. NALC have also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project. • Publication in accordance with the Accounts and Audit Regulations – outstanding audit point from 2022/23, 2023/24 and 2024-25. • Minutes to be consecutively numbered month on month, year on year – outstanding audit point from 2023/24 and 2024/25. • Council should seek to ensure that it complies with legislation in place and hold its Annual Meeting of the Council in the month of May. • Council should seek to demonstrate compliancy during the coming year and publish the datasets in accordance with the code for smaller authorities.

		<i>COMMENT: in order to warrant a positive response to Assertion 7 of the Annual Governance Statement, council should seek to address the matters brought to its attention by internal audit.</i>
<i>Has the Council confirmed the appointment of an internal auditor?¹⁷</i>	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2026 at the full council meeting on 14 January 2026 (min ref: 9g).
<i>Has the letter of engagement been approved by full council?¹⁸</i>	Yes	The letter of engagement was approved by full council at the meeting of 4 March 2026 (min ref: 8.5)
<i>Additional comments:</i>		

¹⁷ Practitioners' Guide

¹⁸ Practitioners' Guide

Section 14 – External audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹⁹</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 the Council on 2 July 2025 (min ref: 6b).
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
Additional comments:		

¹⁹ 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.*

Section 15 – Additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ²⁰	No	<p>Council held its Annual Meeting of the Parish Council on 2 July 2025. The election of Chair was not the first item in accordance with legislation in place at that time.</p> <p>RECOMMENDATION: Council should seek to ensure that it complies with legislation in place and hold its Annual Meeting of the Council in the month of May.</p>
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²¹	No	<p>As mentioned in the previous internal audit report, minutes are still not held in accordance with legislation in that looseleaf minutes are only lawful if they are consecutively numbered.</p> <p>RECOMMENDATION: Council should ensure that it addresses this outstanding audit point.</p> <p><i>COMMENT: Meeting minutes for the 3 December 2025 meeting of full council have not been published on the website.</i></p>
<i>Is there a list of members' interests held?</i>	No	<p>Evidence was seen on the District Authority's website of some of the Register of Interests for current Parish Councillors.</p> <p>RECOMMENDATION: It is noted that some of the councillors details appear to be missing. The council should review the information held and correct where required.</p> <p><i>COMMENT: Council should consider providing a direct link to the Councillor Register of Interests from the Council's own website.</i></p>

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

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

<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	Yes	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.
Additional comments:		

Signed: *Kim Puttock*

Date of Internal Audit review: 2 May 2026 & 3 May 2026
On behalf of Suffolk Association of Local Councils

Date of Internal Audit Report: 3 May 2026