Internal Audit Report for

for the period ending 31 March 2026

Clerk	Dale Sanders
RFO (if different)	As above
Chairperson	Councillor Jason Mayhew
Precept	£21,910.00
Income	£35,195.42
Expenditure	£36,120.34
General reserves	£13,852.65
Earmarked reserves	£13,975.68 plus £5,540.29 CIL = £19,515.97
Audit type	Annual – Non-Exempt Authority
Auditor name	**Julie Lawes**

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		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*YES*	Standing Orders are based on the latest model published by the National Association of Local Councils (NALC) 2025 and were approved by council at a meeting held 17th June 2025. **RECOMMENDATION:** Council should review the adopted Standing Orders updating the brackets [ ] to tailor the procedures to the council.
Are Financial Regulations up to date and reviewed annually?	*YES*	Financial Regulations are based on 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. Financial Regulations were approved by council at a meeting held 17th June 2025.
Has the Council properly tailored the Financial Regulations?	*NO*	The adopted Financial Regulations have not been tailored to the Parish Council as they contain generic provisions that should be completed and adopted to the needs of the council. **RECOMMENDATION:** Council should review the adopted Financial Regulations updating the brackets [ ] to tailor the procedures to the council.
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 13th May 2025.

[1] Section 151 Local Government Act 1972

Additional comments:

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
Verify that budget has been properly prepared and agreed	*YES*	Council reviewed its budget at a meeting held 18th November 2024, followed by council approving and setting its budget at a meeting held 17th December 2024.
Verify that the precept amount has been agreed in full Council and clearly minuted	*YES*	The precept was set at £21,910 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 5% increase over that set the previous year.
Regular reporting of expenditure and variances from budget	*YES*	The minutes evidence that Council carried out monthly reviews at each meeting covering the budget for the current year with a review of income and expenditure.
Reserves held – general and earmarked[2]	*YES*	The Council, as at year-end, had Earmarked Reserves totalling £19,515.97 which included £5,540.29 of CIL Funds with the balance being General Reserves of £13,852.65 with overall reserves standing at £33,368.62.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year.		

[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

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		*Internal auditor commentary*
Is the ledger maintained and up to date?	*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.
Is the ledger on the correct basis in relation to the gross income/expenditure? (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*	Council's gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council's operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis/income and expenditure basis.
Is the cash book up to date and regularly verified?	*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.
Is the arithmetic correct?	*YES*	A number of spot checks were carried out, and the functionality of the cashbook was found to be in order.
Additional comments:		

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		*Internal auditor commentary*
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 and authorised in accordance with Proper Practices. Council uses both BACS and cheques for the payment of accounts.
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. Evidence was provided detailing the requirement for dual authorisation of payments with the account provider.
Is VAT correctly identified, recorded, and claimed within time limits?	*YES*	The cashbook details receipt of at VAT reclaim of £1,917.79 as detailed in the previous audit as being submitted at year end. A claim has been made to HMRC for the period under review of £442.81. ***Comment:*** *The cashbook provided to the internal auditor does not detail VAT. It is recommended a separate column be added to detail the value to be claimed.*
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[3]	*N/A*	Council has not adopted the General Power of Competence.

[3] Localism Act

Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*YES*	Council clearly identifies s137 payments within its cashbook. Payments are reported to full council and are of clear benefit to the electorate. Payments for the year under review total £2,030 and are in accordance with statutory limits.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*N/A*	Council has no loans
Additional comments: The Council might wish to consider, in order 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.		

[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
Is income properly recorded and promptly banked?	*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.
Is income reported to full council?	*YES*	Income received is reported to full Council within the financial statements in accordance with council's financial regulations
Does the precept recorded agree to the Council Tax Authority's notification?	*YES*	Council received precept in the sum of £21,910 from East Suffolk Council for the period under review as reported to full Council within its Financial Statements. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*YES*	During the year under review, Council received CIL receipts totalling £5,173.93. The RFO has created an Earmarked Reserve for retained CIL balances.
Is CIL income reported to the council?	*YES*	CIL receipts received are reported to full Council within the financial reports submitted to full Council. At the meeting of 12th May 2025, the RFO provided the Council with a report detailing the CIL payment received.

[5] Community Infrastructure Levy Regulations 2010

Does unspent CIL income form part of earmarked reserves?	*YES*	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £5,540.29 which has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.
Has an annual report been produced?	*YES*	The Annual CIL Statement is still to be presented to full Council for approval although a copy was submitted for internal audit review.
Has it been published on the authority's website?	*In progress*	The annual report for the year ending 2024/2025 was published on the council website with the 2025/206 report yet to be approved for publication. Council understands that it should comply with its duty to upload the annual report onto its website by 31st December each year.
Additional comments:		

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
Is petty cash in operation?	*N/A*	Council does not operate a petty cash system.
If appropriate, is there an adequate control system in place?	*N/A*	
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
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*YES*	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 each month within the Financial Statements. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
Do bank balances agree with bank statements?	*YES*	Bank balances agree with period end statements and, as at year end 31st March 2026 the balance across the council's accounts stood at £33,368.62 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
Is there regular reporting of bank balances at Council meetings?	*YES*	Balances across the Council's accounts are reported at each meeting of full Council. The Financial Statements 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
Do all employees have contracts of employment?	*YES*	Council had 2 employees on its payroll at the period end of 31st 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.
Has the Council approved salary paid?	*YES*	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
Are all employees paid at least the minimum wage?	*YES*	One employee is paid the national minimum wage.
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?	*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.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*YES*	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Ensors Accountants LLP. 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
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*YES*	Council is aware of its pension responsibilities. No pension provision was required by the current members of staff.

[6] The Pension Regulator – website click here

Have pension re-declaration duties been carried out	*YES*	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator in November 2025.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*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:		

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*YES*	Accounts are produced on a receipts and payments or income and expenditure basis and all found to be in order.
Financial trail from records to presented accounts	*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.
Has the appropriate end of year AGAR[7] documents been completed?	*YES*	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3. The 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.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
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?	*Partly Met*	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 provided for the exercise of elector's rights to be set at Tuesday 3rd June to Monday 14th July 2025. ***Comment:*** *On review of the Notice of Public Rights, the document does not include a clearly stated date of announcement/publication.* *This omission means there is insufficient evidence to demonstrate that the notice was published in accordance with the requirements of the Local Audit and Accountability Act 2014 and associated regulations, which*

[7] Annual Governance & Accountability Return (AGAR)

		require proper and timely public notification of the period for the exercise of public rights. *Without a stated publication date, it cannot be verified that the statutory notice period has been correctly given. As such, the notice does not fully comply with regulatory requirements and may be subject to challenge or audit comment.*
Have the publication requirements been met in accordance with the Regulations?[8]	*NO*	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is a requirement of the council to publish on its website: *Annual Internal Audit* *Section 1 - Annual Governance Statement* *Section 2 - Accounting Statements* *Section 3 - The External Auditor Report and Certificate* Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015. **RECOMMENDATION:** Items in italic as detailed above have not been published on the council website for 2024/2025 with only the Notice of the period for the exercise of public rights and the SF0233 closure notice published.
Additional comments:		

[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
Is there evidence of risk assessment documentation?	*YES*	Whilst there was no formal assessment of the council's risk assessment documentation for the year under review, the documentation seen details in general terms the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. **RECOMMENDATION:** As council is unable to demonstrate that, in accordance with Proper Practices, the risks are being annually reviewed, assessed and appropriate measures are in place to protect public money, it should consider its response to Assertion 5 on the Annual Governance Statements for the year ending 31st March 2026.
Is there evidence that risks are being identified and managed?	*YES*	Council is aware that risk assessment needs to focus on the safety of the Parish Council assets, and particularly its money. There is evidence that overall, the 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 manage in order to avoid financial or reputational consequences.
*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?*	*YES*	Council has insurance in place under a specialist policy for local councils with Hiscox Insurance which shows core cover for the following: Public/Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £150k. *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.*
Evidence that internal controls are documented and regularly reviewed[9]	NO	There is no evidence to document formal review by the council as to the effectiveness of the system of internal controls. The clerk advised this was

[9] Accounts and Audit Regulations

		completed in May and June 2025 however as no evidence was provided this could not be confirmed. **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.
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[10]	*NO*	There is no evidence to document that in accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements. **RECOMMENDATION:** That in accordance with the Accounts and Audit Regulation 2015, the Parish Council 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.
Additional comments:		

[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
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*YES*	The Asset Register, as viewed reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
Is the value of the assets included? (Note value for insurance purposes may differ)	*YES*	It is noted that the declared value for all assets at year-end is £159,915 which reflects no movement in the asset register covering acquisitions and disposals.
Are records of deeds, articles, land registry title number available?	*N/A*	
Are copies of licences or leases available for assets sited at third party property?	*N/A*	
Is the asset register up to date and reviewed annually?	*Not confirmed*	**RECOMMENDATION:** That council documents within its minutes the annual review of the Asset Register.
Cross checking of insurance cover	*YES*	Council has insurance under all risks cover for its assets as specified under generic 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 to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners' Guide 2025.		
Evidence		*Internal auditor commentary*
Has the Council registered with the Information Commissioner's Office (ICO)?[12]	*YES*	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
Is there an adopted council publication scheme and is it reviewed regularly?	*NO*	As defined under the Freedom of Information Act 2000, council has not adopted and published a Publication Scheme. **RECOMMENDATION:** Council should seek to ensure that it adopts such a scheme which should be fully tailored to the council to accurately reflect council's activities undertaken and the manner in which information will be made available.
Is the Council compliant with the General Data Protection Regulation requirements?	*YES*	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted GDPR Policies ensuring that they provide clear responsibilities and obligations of the council in respect of the collection and usage of personal information as well as the protection and retention of that information in accordance with the provisions of the GDPR.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*Working towards*	Whilst the Local Government Transparency Code 2015 applies to local authorities, including Parish Councils with annual income or expenditure (whichever is the higher) over £200,000, Smaller Authorities with total turnover or expenditure greater than £25,000 but under £200,000, should as best practice comply with the Local Government Transparency Code 2015; the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so, as per the Practitioners' Guide 5.127.

[12] Data Protection Act 2018

Has the Council published a website accessibility statement on their website in line with Regulations?[13]	*YES*	Council has a website accessibility statement detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
Has website accessibility been tested, at least annually?	*YES*	Council have taken necessary steps to review website accessibility through a third party that carried out a website accessibility audit in November 2024 reporting the site to be WCAG2.2AA compliant. ***Comment:*** *Council should look to complete this annually.*
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?[14] *For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk*	*NO*	Every authority must have, as a minimum, a single generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk. It is no longer acceptable to have emails on hosts such as abcparishclerk@gmail.com or abcparishclerk@outlook.com. Refer to section four paragraphs 5.117-5.120 for best practice as detailed in the Practitioners' Guide. **RECOMMENDATION:** Council look to move over to an official gov.uk or org.uk email address for clerk and councillors.
Does the council have an IT policy that is tailored to the council? [15]	*NO*	To warrant a positive response to assertion 10, smaller authorities (excluding parish meetings) must have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment. **RECOMMENDATION:** That council adopts an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a

[13] Website Accessibility Regulations 2018
[14] Practitioners Guide
[15] Practitioners Guide

		manner that is consistent with the authority's standards and legal obligations. It is important to personalise the template for the specific use of your authority.
Additional comments:		

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		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*YES*	The Internal Audit Report for the period ending 31st March 2025 was formally considered by and approved for adoption at the meeting of full Council of 17th June 2025.
Has appropriate action been taken regarding the recommendations raised?	*Partly Met*	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: (list recommendations) 1. To adopt the new Financial Regulations 2024 – done but need tailoring to the council 2. **That in accordance with Financial Regulations council includes a schedule of payments being authorised within the agenda or minutes.** 3. That council records the impact the precept being set at would have on a Band D property. 4. **Reference to powers incurred for expenditure.** 5. **Adoption of Reserves Policy.** 6. **That council adopts a publishes on its website a Publication Scheme tailored to the council** 7. **Email accounts hosted on an authority owned domain rather than outlook.com account.**
Has the Council confirmed the appointment of an internal auditor?[16]	*YES*	SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the meeting held 17th February 2026.

[16] Practitioners' Guide

Has the letter of engagement been approved by full council?[17]	*NO*	There was no evidence within the minutes of council approving the letter of engagement. ***Comment:*** *By approving the letter of engagement, council would be following Proper Practices by ensuring it has clarity on the provision of internal audit including the roles and responsibilities, audit planning and timing of visits, reporting requirements, rights to access to information, members and officers, period of engagement and remuneration.*
Additional comments:		

[17] 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		*Internal auditor commentary*
Has the Council considered the previous external audit report?[18]	*YES*	At the meeting of full Council held 19th August 2025, council considered the report from the External Auditor for the year ending 31st March 2025. The Notice of Conclusion was seen on the Council's website.
Has appropriate action been taken regarding the comments raised?	*N/A*	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
Additional comments:		

[18] 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		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [19]	*YES*	The Annual Meeting of the Parish Council was held on 13th May 2025 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? [20]	*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.
Is there a list of members' interests held?	*YES*	Evidence was seen on the East Suffolk Council website for the Register of Interests for all current Parish Councillors with a direct link from the Council's own website. ***Comment:*** *The link was not working at the time of audit.*
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	Council does not have any Trustee Responsibilities.
Is there evidence that electronic files are backed up?	*YES*	Council Risk Assessment stated files are backed up and held securely.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*N/A*	Council does not operate with a committee system.
Additional comments:		

[19] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[20] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

Signed: *J. Lawes*

Date of Internal Audit Report: 12th April 2026

On behalf of Suffolk Association of Local Councils