

## Internal Audit Report for Great Livermere Parish Council for the period ending 31 March 2026

Clerk	Vicki Gay
RFO (if different)	-
Chairperson	Andrew Norburn
Precept	£11,210
Income	£14,652
Expenditure	£12,042
General reserves	£11,201
Earmarked reserves	£6,500
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 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 21 January 2026 (min ref: 9.7).</p>
Are Financial Regulations up to date and reviewed annually?	Yes	<p>Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under <a href="#">NALC Advice Note – Procurement, 3 February 2026</a>.</p> <p>Council approved its Financial Regulations at a meeting of full council held on 21 May 2025 (min ref: 12.5(ii)).</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)? <sup>1</sup>	Yes	<p>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.</p>
<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 was approved at the full council meeting of 15 January 2025 (min ref:10.3). 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>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £11,210 for 2025/26, as confirmed by full council at the above meeting, with the paperwork demonstrating that this was a £19.90 per year increase on a Band D property over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	<p>The minutes evidence that Council carried out regular reviews of the accounts for the current year.</p> <p>A review of accounts is undertaken at meetings however it has not been possible to establish from the minutes if that review consisted of a review of income and expenditure against budget along with forecasts for the remainder of the year.</p> <p><i>COMMENT: Council should consider either reporting, in accordance with its own standing order 17c a quarterly statement showing evidence of comparisons between budgeted and actual income and expenditure to form the basis of approval for virements or amending Standing Order 17c to reflect the frequency with which budget monitoring exercises are carried out.</i></p>

<p><i>Reserves held – general and earmarked<sup>2</sup></i></p>	<p>Yes</p>	<p>The Council, as at year-end, had Earmarked Reserves totalling £6,500 with the balance being General Reserves of £11,201 with overall reserves standing at £17,701.</p> <p>Council adopted a Reserve Policy at the meeting of full council on 10 September 2025 (min ref: 9.4(i)), however the document could not be found on the website.</p> <p><b>RECOMMENDATION: Council should seek to upload the adopted 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.</b></p>
<p><b><i>Additional comments:</i></b></p>		

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<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

<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 and provide an effective tool for the basis of the council’s internal controls.
<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.
<b>Additional comments:</b> 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.		

<b>Section 4 – Payment controls</b>		
<p>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.</p>		
<b>Evidence</b>		<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 the 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 from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved. A financial statement is submitted with the agenda schedules detailing the payments to be made.</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	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure.  <i>COMMENT: Council is advised to ensure that the procedure to be followed for the making of such payments contains evidence of the dual authorisation process used for the release of payments made via direct transfer and the mitigation measures in place for payments made by direct transfer including but not limited to the system of internal control and the personnel involved with the internal control regime.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the period 1 February 2024 up to and including 31 August 2025 in the sum of £763.59 being verified in the cashbook and bank statements. The year-end balance stands at £535.40 which is still to be claimed.
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.
Are payments under s.137 <sup>4</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	No	Payments identified as being made under this power for the year under review totalled £30 and were separately recorded and were of a direct benefit of the electorate.  <b>RECOMMENDATION: Council should consider clearly identifying s137 in meeting minutes both when the donation is agreed to be made and also on the payments list.</b>
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, 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.		

<sup>3</sup> Localism Act

<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 £11,210 from West Suffolk District Council for the period under review as reported to full council within its Financial Reports at its meeting on 21 May 2025 (min ref: 13.1). 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>	N/A	The district in which the parish council lies does not operate CIL.
<i>Is CIL income reported to the council?</i>		
<i>Does unspent CIL income form part of earmarked reserves?</i>		
<i>Has an annual report been produced?</i>		
<i>Has it been published on the authority’s website?</i>		
<b>Additional comments:</b>		

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

<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>		<b>Internal auditor commentary</b>
<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	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 <sup>st</sup> March 2026) the balance across the council’s accounts stood at £17,701.54 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 meetings of full council (19 November 2025 (min ref: 9.2), 21 January 2026 (min ref: 9.1) and 18 March 2026 (min ref: 8.2).  The minutes of Full Council meetings, demonstrate that a review of the bank reconciliation 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.

<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 31 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.  The minutes of the full council meeting of 21 May 2025 (min ref: 12.5(v)) confirm that the council reviewed the Clerk’s contract and at the meeting of full council on 10 September 2025 (min ref: 8.3) it was confirmed that the council approved amendments to the Clerk’s contracts covering salary points and that the pay award was backdated to April.  <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 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.

<p><i>Do salary payments include deductions for PAYE/NIC?                  Is PAYE/NIC paid promptly to HMRC?</i></p>	<p>Yes</p>	<p>The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. 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.</p>
<p><i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>6</sup></i></p>	<p>Yes</p>	<p>Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.</p>
<p><i>Have pension re-declaration duties been carried out</i></p>	<p>Yes</p>	<p>From paperwork seen, the council's re-declaration was not due until April 2026 and council completed its re-declaration of compliance with The Pensions Regulator in April 2026.</p> <p><i>COMMENT: if the Council last carried out its re-enrolment duties in 2026, it will be aware that every three years further re-enrolment duties will apply. Council should ensure that it comply with any deadlines for 2029 as stated in communications from the Pension Regulator.</i></p>
<p><i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i></p>	<p>Yes</p>	<p>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.</p>
<p><b>Additional comments:</b></p>		

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

<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 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 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.  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 full council on 26 June 2025 (min ref: 4.4).  The minutes of 26 June 2025 (min ref: 4.2, 4.3 and 4.4) demonstrate that Sections 1 and 2 and the Certificate of Exemption were reviewed, and permission was given for the Chair and Clerk to sign the documents.  <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>

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

<p><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></p>	<p>Yes</p>	<p>During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2025/26, 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 20 June 2025 to 8 August 2025 with the date of the notice being 27 June 2025.</p> <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 of elector’s rights 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 it published the following on a public website (those in bold are missing from the 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 2024/25, 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>Additional comments:</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	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 21 May 2025 (min ref: 12.5(iii))
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that the 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>COMMENT: Council has in place monitoring documents which identify the risks involved and the potential for improvements to its arrangements to protect public money. It provides the opportunity for reviews of operational such as with the Play Equipment 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>
<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 which shows core cover for the following: <ul style="list-style-type: none"> <li>• Public Liability: £12,000,000</li> <li>• Products Liability: £12,000,000</li> <li>• Employers' Liability: £10,000,000 and</li> <li>• Fidelity Guarantee of £250,000</li> </ul> At renewal, Council entered into a short-term agreement (expiry 31/05/2026) with Zurich.

		<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><i>COMMENT: Council should consider reviewing its insurance policy on an annual basis and that the meeting minutes show the cover was reviewed and considered appropriate.</i></p>
<i>Evidence that internal controls are documented and regularly reviewed<sup>9</sup></i>	Yes	<p>At the meeting of 18 March 2026 (min ref: 8.8), 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.</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>
<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>	Yes	<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 26 June 2025 (min ref: 4.1).</p>
<p><b>Additional comments:</b> The Council has identified a number of risks and taken steps to control these. These are clearly identified and approved by the Council. In accordance with proper practices the council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance. By reviewing the terms of reference for internal audit the council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</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 Asset Register, as viewed on the Council’s website, and as approved at the meeting of 18 March 2026 was reviewed during the year and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership.  The 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.
<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 £35,494. For comparison, the declared value of the asset register as at 31.03.2025 was £38,242.
<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 £35,494 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.
<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>	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 its full council meeting on 18 March 2026 (min ref: 8.6)  <i>COMMENT: Council might wish to consider implementing version control on the documents that are uploaded to the website as while they were reviewed in March 2026, this is not clear from the information on the website.</i>
<i>Is the Council compliant with the General Data Protection Regulation requirements?<sup>13</sup></i>  <i>Councils must:</i> <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>	<i>Partially met</i>	Council has taken active steps to ensure compliance with the regulations and has adopted a number of policies during the year that provides 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 and the following are in place and were reviewed and adopted as follows: <ul style="list-style-type: none"> <li>• Privacy notices (reviewed 18 March 2026, min ref: 8.7)</li> <li>• Procedures for dealing with subject access and freedom of information requests (reviewed 18 March 2026, min ref: 8.7)</li> </ul> <p><b>RECOMMENDATION: Council should consider adopting a Data Protection Policy, procedures for dealing with data breaches and data retention policies including disposal in order to comply with their legal and statutory obligations under UK GDPR and the Data Protection Act 2018.</b></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><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>Yes</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>● List of Councillors and Responsibilities</li> <li>● Items of Expenditure Above £100 including recoverable and non-recoverable VAT</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> <p><i>COMMENT: Council follows the Transparency Code for smaller authorities (turnover not exceeding £25,000) and publishes all required information.</i></p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>14</sup></i></p>	<p>Yes</p>	<p>Council have adopted a website accessibility statement and it was last reviewed on 18 February 2026.</p> <p><i>COMMENT: The accessibility statement published on the website should be formally adopted and approved at a full council meeting.</i></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 February 2026.</p>
<p><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></p>	<p>Yes</p>	<p>Council operates with a .gov.uk email address for the Clerk.</p> <p>Best practice is for all council (clerk, councillors, other staff) to have matching email: <a href="mailto:Cllr.bobsmith@abcparishcouncil.gov.uk">Cllr.bobsmith@abcparishcouncil.gov.uk</a> or <a href="mailto:cllr.bobsmith@abcparishcouncil.org.uk">cllr.bobsmith@abcparishcouncil.org.uk</a></p>

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

<sup>15</sup> Practitioners Guide

		<p>If not, free email services are permitted currently, such as, <a href="mailto:cllrbobsmith@gmail.com">cllrbobsmith@gmail.com</a> but NOT personal email addresses e.g. <a href="mailto:bobsmith1968@yahoo.co.uk">bobsmith1968@yahoo.co.uk</a></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>Does the council have an IT policy that is tailored to the council? <sup>16</sup></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 of full council on 21 January 2026 (min ref: 9.5).</p>
<p><b>Additional comments:</b></p>		

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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	The Internal Audit Report for the period ending 31 <sup>st</sup> March 2025 was formally considered by and approved at the meeting of full council on 26 June 2025 (min ref: 4.1).
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The recommendations as raised in the internal audit report for the period ending 31 <sup>st</sup> March 2026, having been considered by the Council have been implemented.
<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 18 March 2026 (min ref: 8.8).
<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 on 18 March 2026 (min ref: 8.8)
<b>Additional comments:</b>		

<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	Council was exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	Council was exempt from a Limited Assurance Review.
<b><i>Additional comments:</i></b>		

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<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 21 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 of the Register of Interests for all current Parish Councillors was seen on the District Authority's website via 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 does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	N/A	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:** 13 May 2026  
**On behalf of Suffolk Association of Local Councils**

**Date of Internal Audit Report:** 13 May 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