

Internal Audit Report for COOKLEY AND WALPOLE PARISH COUNCIL for the period ending 31 March 2025

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| Clerk | Paul Widdowson |
| RFO (if different) | |
| Chairperson | Robert Chase |
| Precept | £11,000.00 |
| Income | £12,111.39 |
| Expenditure | £9,591.52 |
| General reserves | £14,940.52 |
| Earmarked reserves | £2,310.86 - Cil |
| Audit type | Annual |
| Auditor name | Karen Hall-Price |

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 2024/25 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 – proper bookkeeping | | |
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| 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 excel spreadsheets to produce reports on an Income and Expenditure. The council ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are referenced and provide an effective tool for the basis of the council’s internal controls. It provides data for analysis but would be better if the items were dated. |
| <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 | Council’s gross income and expenditure level is below the threshold of £200,000 and has been for three (3) 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 (R&P) basis. Council has elected to report its financial matters on a income and expenditure basis. |
| <i>Is the cash book up to date and regularly verified?</i> | Yes | The council provides good evidence at each meeting to support the council’s underlying statements. |
| <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: | | |

| Section 2 – Financial Regulation and Standing Orders | | |
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| 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 | <i>Standing Orders were reviewed on 29th May 2024 and are reviewed annually. Use of the Model Standing Orders (produced by NALC in 2022) are correct. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council</i> |
| Are Financial Regulations up to date and reviewed annually? | Yes | Financial Regulations (FR), as seen on the Council's website show a review date of 29 th May 2024 and are based on the NALC Model Financial Regulations 2024 with provisions included as outlined under NALC Advice Note - Procurement – 8 January 2024. |
| Has the Council properly tailored the Financial Regulations? | Yes | The Council's Financial Regulations have been tailored to the Parish Council. |
| Has the Council appointed a Responsible Financial Officer (RFO)? ¹ | Yes | In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed the Clerk to be responsible for the administration of the financial affairs of the Parish Council as confirmed within their financial regulations 1.8 refers. |
| Additional comments: | | |

¹ Section 151 Local Government Act 1972 (d)

| Section 3 – Payment controls | | |
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| 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 | A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices |
| 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. There is clear evidence of good practice - payments have dual authorisation. |
| Is VAT correctly identified, recorded, and claimed within time limits? | Yes | VAT is identified within the cash book. The year-end balance for 2024-2025 stands at £44.79 which will be added to the VAT amount still to be claimed for the financial year 23-24 identified as £121-96 which will lead to a planned claim of £166-75 for the period covering 1 st April 2023 to 31 st March 2025 to be claimed during the next financial year 2025-2026. |
| Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ² | N/A | The council has not confirmed eligibility criteria to enable it to exercise the GPOC. The General Power of Competence has therefore not been adopted by Council. |
| Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate? | Yes | Payments identified as being made under this power for the year under review totalled £1,300.00. |

² Localism Act

³ 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 £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

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| | | <i>Comment: council is aware that s137 is a capped power and payments should be within statutory limits and deemed to be of benefit to those living in the area.</i> |
| Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements? | N/A | Council does not have any such loans |
| Additional comments: | | |

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| Section 4 – 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 the council at its meeting of 21 st January 2025. |
| <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 in particular its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year in order to avoid financial or reputational consequences. |
| <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 Charity and Community (Essentials) policy with Ansvr (through Community Action Suffolk) which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £25thousand. |

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| | | <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/May.</i></p> <p>Council has actively demonstrated that it is aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance and that annual reviews of the Council’s insurance were undertaken prior to renewal. The minutes of the meeting from 17th September 2024 provides evidence that council reviewed the levels of insurance for land, public and employees liability and agreed appropriate adjustments to the cover being proposed.</p> <p><i>Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).</i></p> |
| <p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p> | <p>Yes</p> | <p>At the meeting of 18th February 2025 – Item 17 refers, 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> |
| <p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including</i></p> | <p>Yes</p> | <p>Contained within the review of the internal controls, council also formally reviewed the scope and effectiveness of its internal audit arrangements and concluded that the standards were being met and that the work of internal</p> |

⁴ Accounts and Audit Regulations

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| <p><i>consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p> | <p>audit was effective. Internal Auditor appointed as SALC at the meeting of 18th February 2025 Item 16 refers.</p> <p><i>Comment: Council is aware that in accordance with the Accounts and Audit Regulation 2015, it must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system of internal control.</i></p> |
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| <p>Section 5 – 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</p> | | |
| <p>Evidence</p> | <p>Internal auditor commentary</p> | |
| <p><i>Verify that budget has been properly prepared and agreed</i></p> | <p>Yes</p> <p>The budget for the year 2024/2025 was reviewed by the Parish Council and finalised at full council on 21st November 2023. There is little detail recorded within the minutes of the revenue budget being set. Budget papers are available on the parish council website.</p> <p>The Budget for the year 2025- 2026 was approved at the council meeting of 19th November 2024 and again there is little detail provided on the budget and precept and or any implications for Band D Council Tax.</p> <p>Recommendation: Council should record the amount of budget being agreed and the precept amount being requested.</p> | |

⁵ Practitioners Guide

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| <p><i>Verify that the precept amount has been agreed in full Council and clearly minuted</i></p> | <p>Yes</p> | <p>The precept was set at £11,000.00 for 2024/2025 and was paid in 2 instalments of £5,500 each, The precept request was confirmed at the 21st November 2023 meeting.</p> <p>The precept for the year 2025-2026 was discussed and approved at the meeting of 19th November 2024 and set at £12,300.00 again indicating an increase but not providing details of the impact on band D Council Tax.</p> <p><i>Comment: although the minutes show the precept being set and the value it does not give any indication of what was set for last year or that the council recognises the increase or justified reasons why. It is good practice for the minutes to demonstrate the overall increase on a Band D dwelling over that set for the previous year.</i></p> |
| <p><i>Regular reporting of expenditure and variances from budget</i></p> | <p>Yes</p> | <p>The minutes evidence that Council carried out its regular reviews covering the budget for the current year with a review of income and expenditure against budget for the year.</p> |
| <p><i>Reserves held – general and earmarked⁶</i></p> | <p>Yes</p> | <p>The Council, as at year-end, had Earmarked Reserves totalling £2,310.86 with the balance being General Reserves of £14,940.52. It should be noted that the only earmarked reserves is for CIL monies received. No other earmarked reserves are identified.</p> <p><i>Comment: Council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves held is in accordance with an adopted General Reserve Policy. 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> |

⁶ 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

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| | | <p>Recommendation: Council should note that the level of general reserves, currently held at £14,940.52 is on the high side and should be reviewed prior to budget setting for 2026-2027. This was advised at the last internal audit and not actioned.</p> |
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| <p>Additional comments: <i>Good practice in that recommended key stages of the budgetary process are as follows:</i></p> <ul style="list-style-type: none"> • <i>decide the form and level of detail of the budget</i> • <i>review the current year budget and spending</i> • <i>assess levels of income</i> • <i>bring together spending and income plans</i> • <i>provide for contingencies and consider the needs of reserves</i> • <i>approve the budget</i> • <i>confirm the precept</i> • <i>review progress against the budget regularly throughout the year</i> |
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| <p>Section 6 – 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.</p> | | |
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| 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. 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. |

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| <i>Does the precept recorded agree to the Council Tax Authority's notification?</i> | Yes | Council received precept in the sum of £11,000.00 from East Suffolk District Council for the period under review as reported to full Council within its Financial Reports. 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 received in April and September as two payments of £5,500.00. |
| <i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i> | Yes | During the year under review, Council have not received or spent any CIL funds. |
| <i>Is CIL income reported to the council?</i> | N/A | The CIL report for 2024/2025 shows that there is a retained balance of £2,310.86 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations. The Annual CIL Statement has still to be produced and signed by the Clerk and Chair. The Annual CIL Statement for the year has not been uploaded onto the council's website at the time of audit but Clerk has confirmed this will be once approved. <i>Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i> |
| <i>Does unspent CIL income form part of earmarked reserves?</i> | Yes | |
| <i>Has an annual report been produced?</i> | <i>In Progress</i> | |
| <i>Has it been published on the authority's website?</i> | <i>In Progress</i> | |
| Additional comments: | | |

⁷ Community Infrastructure Levy Regulations 2010

| Section 7 – petty cash | | |
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| 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> | N/A | The Council does not operate a petty cash system. |
| <i>If appropriate, is there an adequate control system in place?</i> | N/A | As above |
| Additional comments: | | |

| Section 8 – Payroll controls | | |
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| 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 detailed on its payroll during the period under review. Employment contract was not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment is in place. |
| <i>Has the Council approved salary paid?</i> | Yes | |
| <i>Minimum wage paid?</i> | N/A | 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. Amendments to salary points, working hours, budgets and support for training are all approved by full council. No employee is paid the national minimum wage. |

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| | | <i>Comment: Council ensures that there are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.</i> |
| <i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i> | Yes | There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation. <i>Comment: Council should note the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.</i> |
| <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. Cross-checks were completed on payments made covering salary and PAYE all found to be in order. No deductions were paid to HM Revenue and Customs during the year under review. P60 was evidenced and verified and available for the purposes of the internal audit. |
| <i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i> | Yes | Council is aware of its pension responsibilities, but no member of staff was enrolled into a pension provider by the council. |
| <i>Have pension re-declaration duties been carried out</i> | Yes | It was confirmed at the meeting of 14 th February 2023 that the council had completed its re-declaration of compliance with The Pensions Regulator. |
| <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 staff expenses claimed are approved in accordance with Council's Financial Regulations. |
| Additional comments: | | |

⁸ The Pension Regulator – [website click here](#)

| Evidence | | Internal auditor commentary |
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| Section 9 – 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. | | |
| <i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i> | Yes | The Asset Register, as viewed on the Council’s website, and as approved at the meeting of 21 st January 2025, was reviewed during the Internal Audit Visit for year-end and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2025) is £12,313.00 which reflects movement in the asset register covering acquisitions and disposals. Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2023 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. Records of deeds, articles, land registry title number were not reviewed during the internal audit which was conducted via remote means. |
| <i>Is the value of the assets included? (Note value for insurance purposes may differ)</i> | Yes | |
| <i>Are records of deeds, articles, land registry title number available?</i> | N/A | |
| <i>Are copies of licences or leases available for assets sited at third party property?</i> | N/A | |
| <i>Is the asset register up to date and reviewed annually?</i> | Yes | |
| | | Council does not have any assets located on third party property. |
| | | The values submitted on the Draft Annual Governance and Accountability Return for Internal Audit show an asset value of £12,313 (rounded) which matches that approved by the council at its meeting in January 2025. |

⁹ Practitioners Guide

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| | | <i>Comment: Council has ensured that the values stated above mirrors the declared value on the unaudited accounts for the year ending 31st March 2025</i> |
| <i>Cross checking of insurance cover</i> | Yes | Council has insurance for its assets as specified on the insurance schedule. |
| Additional comments: | | |

| Section 10 – bank reconciliation | | |
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| 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. Evidence was seen of the year end account balance which reconciled to the year-end accounts. |
| <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 2025) the balance across the council's accounts stood at a total of £17,251.38. reflecting Business Account balance of £11,380.74 and Community Account balance of £5,870.64. The Agar confirms this figure rounded to £17,251. |
| <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. Financial reports are submitted to the Council including a summary of income and expenditure in accordance with the Council's own Standing Orders. |

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| Section 11 – year end procedures | | |
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| 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 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 AGAR¹⁰ documents been completed?</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 and AGAR Form 2 was completed |
| <i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i> | Yes | As the Parish Council had gross income and expenditure not exceeding £25,000 it was able to declare itself exempt from a limited assurance review. The minutes of 29 th May 2024 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> |
| <i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i> | Yes | Council has demonstrated that during the year under review, it ensured that the period for the exercise of elector’s rights during Summer 2024 was in accordance with the period specified within the Accounts and Audit Regulations 2015. The dates set were 17 th June to 2 nd August 2024 with the Notice being dated 14 th June 2024 as seen on the council’s website. <i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can</i> |

¹⁰ Annual Governance & Accountability Return (AGAR)

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| | | <p><i>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>Public Inspection: All files were available to view on the councils website.</i></p> |
| <p><i>Have the publication requirements been met in accordance with the Regulations?¹¹</i></p> | <p>Yes</p> | <p>In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 and published the following on a public website:</p> <ul style="list-style-type: none"> • Certificate of Exemption, • Annual Internal Audit Report 2023/24 • Section 1 – Annual Governance Statement 2023/24, • Section 2 – Accounting Statements 2023/24 • Analysis of variances • Bank reconciliation – Year end • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. |
| <p><i>Additional comments:</i></p> | | |

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| <p>Section 12 – 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.</p> | | |
| <p>Evidence</p> | | <p><i>Internal auditor commentary</i></p> |
| <p><i>Has the Council considered the previous internal audit report?</i></p> | <p>Yes</p> | <p>The Internal Audit Report for the period ending 31st March 2024 was formally considered and noted by full Council at the meeting of 29th May 2024.</p> |
| <p><i>Has appropriate action been taken regarding the recommendations raised?</i></p> | <p>Yes / Partly</p> | <p>Council has taken action to address comments raised within the internal audit report for the year ending 31st March 2024 with the exception of the following points</p> |

¹¹ Accounts and Audit Regulations 2015

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| | | <ul style="list-style-type: none"> The level of general reserves being on the high side and needing to be reviewed The level of impact the precept has on a Band D property and whether there is an increase and by what percentage should be recorded within the minutes of the council. |
| <p><i>Has the Council confirmed the appointment of an internal auditor?</i> <i>Has the letter of engagement been approved by full council?</i></p> | Yes | <p>The appointment of the person to act as the parish council's independent internal auditor for the year 2024-2025 was approved at the council meeting of 21st January 2025 – Item 14. The letter of engagement and appointment of SALC as the internal auditor for the financial year 2024-2025 was raised at the meeting of the Parish Council on 18th February 2025 – Item 16. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p> |
| Additional comments: | | |

| Section 13 – external audit for the period under review | | |
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| 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?¹²</i> | N/A | The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 2023-2024. |
| <i>Has appropriate action been taken regarding the comments raised?</i> | N/A | |
| Additional comments: | | |
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¹² 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 14 – additional information | | |
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| 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> ¹³ | Yes | The Annual Meeting of the Parish Council was held on 29th May 2024 and the first item on the agenda was the election of Chairperson. |
| <i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴ | Yes | Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes |
| <i>Is there a list of members' interests held?</i> | Yes | Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website. |
| <i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i> | N/A | Council does not have any trustee responsibilities |
| <i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i> | Yes | 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 2024/2025 not later than 1 July: 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 |

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

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| | | 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. |
| <i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i> | Yes | <p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Certificate Registration number ZA198823 expiring 10/10/2025 is not available on the parish councils website and should be uploaded. The ICO Model Publication Scheme is still not available or able to verify the council has adopted the scheme.</p> <p>The ICO's Model Publication Scheme document as defined under the Freedom of Information 2000 should be tailored to the council to accurately reflect council's activities undertaken and the manner in which information will be made available. Such a scheme is different to a Freedom of Information Policy which provides details on the making of a request for information and the procedures that will be followed by the council in formulating its response to such a request.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> • The ICO certificate as a licenced data controller needs to be uploaded onto the parish council website • Council is advised to review the information it holds and, using the provisions of the Model Publication Scheme as a template, tailor the scheme to the parish council and provide the details within the categories under the scheme. This should then be published and reviewed on a regular basis. NALC Legal Topic Note 37 provides further clarification. |
| <i>Is the Council compliant with the General Data Protection Regulation requirements?</i> | Yes | Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect |

¹⁵ Data Protection Act 2018

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| | | <p>of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p> <p><i>Comment: Council should ensure that there is a Privacy Statement on the website which 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>The council is building a suite of policies and procedures to help the council adequately handle personal data.</p> |
| <p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i></p> | <p>Yes</p> | <p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council’s website, along with a website accessibility statement on the Council operated website 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.</p> |
| <p><i>Does the council have official email addresses for correspondence?¹⁷</i></p> | <p>Yes</p> | <p>Currently, Council uses a Gmail address for official business with councillors using their own Gmail addresses.</p> <p><i>Comment: Council has considered the comments raised in the Practitioners Guide to Proper Practices (effective March 2024 1.26 which states that every authority should have an email account that belongs to the council and to which the council has access. The minutes of 21st November 2023 demonstrate that councillors agreed to discuss adopting “gov.uk” email addresses at a future meeting, however the auditor could not find evidence that this had been addressed again during this financial year but the Clerk has confirmed that the council is prepared to move away from the gmail accounts. Further guidance issued over the use of a secure e-mail system</i></p> |

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

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| | | with a gov.uk address with dedicated email address for councillors can be found at sections 5.210 to 5.219. |
| <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 with a committee system. |
| Additional comments: | | |

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 18th May 2025

On behalf of Suffolk Association of Local Councils