Internal Audit Report for Westerfield Parish Council

for the period ending 31 March 2026

Clerk	Sophia Charalambous
RFO (if different)	
Chairperson	Francis Street
Precept	£10,257.93
Income	£14,049.86
Expenditure	£15,731.81
General reserves	£10,257.93
Earmarked reserves	£93,535.88 (including £47,770.29 - CIL)
Audit type	Annual – Exempt authority
Auditor name	Debbie Frost

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	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. Council approved its Standing Orders at a meeting of council held 15 July 2025.
Are Financial Regulations up to date and reviewed annually?	Yes	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 NALC Advice Note – Procurement, 3 February 2026 link to view the advice note . Council approved its Financial Regulations at a meeting of council held 15 July 2025.
Has the Council properly tailored the Financial Regulations?	*Partially*	The adopted Financial Regulations have not been properly tailored to the Parish Council as they contain generic provisions that should be completed and adopted to the needs of the council. **RECOMMENDATION: It is advised that consideration be made to brackets like this '( )' and brackets like this '[ ]' which the NALC template provides as suggested or alternative options for a council to choose from.**

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 of 20 May 2025, however it was also noted at this meeting that the Clerk had resigned. At the meeting of 15 July 2025, the new Clerk and RFO was confirmed and welcomed.
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	The budget for the year 2025-2026 in the sum of £14,700 was formally approved by full Council at a meeting on 21 January 2025.
Verify that the precept amount has been agreed in full Council and clearly minuted	Yes	The precept was set at £10,257.93 for 2025-2026, as confirmed at the above meeting. *COMMENT: in accordance with best practice, council might wish to record in the minutes the precept being set and the impact that this would have on a Band D Dwelling in monetary as well as percentage terms.*

[1] Section 151 Local Government Act 1972

Regular reporting of expenditure and variances from budget	Partially	Whilst bank balances are reported at each meeting, there is no regular reporting showing review of receipts and payments and variance against budget. *COMMENT: Council is advised to consider either implementing, 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 in accordance with Council's own Standing Orders or amend Standing Order 17c to reflect the frequency with which budget monitoring exercises are carried out.*
Reserves held – general and earmarked[2]	Yes	The Council, as at year-end, had Earmarked Reserves totalling £93,535.88 with the balance being General Reserves of £10,257.93 with overall reserves standing at £103,793.81. *COMMENT: council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for earmarked reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).* **RECOMMENDATION: council should seek to adopt a General Reserve Policy which would provide clarity on the reasoning behind the holding of and intended level of general reserves to be maintained to ensure that the council achieves the recommended levels.**
Additional comments: *in the main, Council has followed the recommended key stages as to the budgetary process for the year: decided the form and level of detail of the budget; reviewed the current year budget and spending; determined the cost of spending plans; assessed levels of income; brought together spending and income plans; provided for contingencies and considered the need for reserves;*		

[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

approved the budget; confirmed the precept or rates and special levies; and reviewed progress against the budget regularly throughout the year.

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. It provides data for analysis allowing the RFO to produce clear financial management reports.
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.

		COMMENT: The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.
Additional comments: *council might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure. Statutory powers are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may include a requirement to obtain the consent of another body. Local Councils must exercise their powers subject to the provisions of the general law.*		

Section 4 – Payment controls
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		*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/ authorised in accordance with Proper Practices. A further spot check of items paid via the system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. A 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. *COMMENT: The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and*

		approved by full council in accordance with Council's Own Standing Orders and Financial Regulations.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments. *COMMENT: There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council's website.*
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 year 2025-2026 still to be claimed. The year-end balance stands at £107.00 which is still to be claimed. In the minutes of the meeting dated 18 November it records a reclaim of £277.57 VAT refund to be claimed, this is still to be reclaimed.
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.
Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	There were no payments identified as being made under this power for the year under review. However, as there is no other suitable power, S. 137 should be used for the donation to SARS, Brave Futures, FIND and the Stop the Quarry Project subject to the statutory limit of £11.10 per elector.

[3] Localism Act

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

		COMMENT: Care should be taken to ensure that the statutory limit, currently £11.10 per elector for using Section 137 is not overspent.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no such loan
Additional comments: *Council records on its cashbook spreadsheet which Councillors authorised the on-line payment which is good practice, 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.*		

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. The only income received is the precept and bank interest which were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices
Is income reported to full council?	Yes	Income received is reported to full Council within the financial reports submitted to full Council 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 £10,257.93 from East Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in May and November 2025. 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 no CIL receipts. The RFO has created an Earmarked Reserve for retained CIL balances.
Is CIL income reported to the council?	*N/A*	At the meeting of 20 May 2025, the RFO provided the Council with a report detailing that no CIL payments were received by the Council in the year 2020/21 hence no additional funds expire in 2025-2026. It is good practice to provide Council with CIL reports that include the date received along with timescales by which the monies should be expended.
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 £47,770.29 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?	Pending	The annual report for the year ending 2026 showing income received and retained balances was verified by the internal auditor and the council understands that it should comply with its duty to upload the annual report onto its website by 31 December 2026.
Additional comments:		

[5] Community Infrastructure Levy Regulations 2010

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
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. 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 (31 March 2026) the balance across the council's accounts stood at £103,793.81 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 minutes of Full Council meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
Do all employees have contracts of employment?	Yes	Council had one employee on its payroll at the period end of March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
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. *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.*
Are all employees paid at least the minimum wage?	Yes	Employee is paid at least the national minimum wage.
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a	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.

verification process for agreeing rates of pay to be applied?		
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 Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	Yes	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff.
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 December 2025. *Comment: if the Council last carried out its re-enrolment duties in **2025**, it will be aware that every three years further re-enrolment duties will apply. Council should ensure that it comply with any deadlines for **2028** as stated in communications from the Pension Regulator.*
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:		

[6] The Pension Regulator – website click here

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	Yes	Accounts are produced on a receipts and payments 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	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 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 for 2024-2025 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?	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2025- 2026, 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

[7] Annual Governance & Accountability Return (AGAR)

		Council's accounts and associated documents as 3 June 2025 to 14 July 2025 with the date of the notice being 26 May 2025.
Have the publication requirements been met in accordance with the Regulations?[8]	Partially	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 confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 March 2025 as it published the following on its website: Annual Internal Audit Report 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: Council published the Annual Internal Audit Report, however it is recommended to also publish the full narrative of the SALC Internal Audit Report.** *Comment: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.*
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	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 of 15 July 2025.
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'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 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 Ansvar which shows core cover for the following: Employer's liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £100,000. *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.* The Council's insurance cover was renewed at their meeting on 16 September 2025 but there is not a minute to show the cover was reviewed and considered appropriate. Whilst risks have been identified and steps taken to manage those risks, it is good practice for there to be a record that

		the RFO has undertaken a review as this will help manage the potential consequence of a risk occurring. *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).*
Evidence that internal controls are documented and regularly reviewed[9]	Yes	At the meeting of 15 July 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
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]	Yes	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 15 July 2025.
Additional comments: *the Council has identified a number of risks to Westerfield Parish Council 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, and that the review of insurance cover has been reported back to full Council and duly minuted. 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.*		

[9] Accounts and Audit Regulations
[10] Practitioners Guide

Section 11 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
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 on the Council's website, but there is no evidence of it being reviewed during the year. The Asset Register 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 (31.03.2026) is £31,397 which reflects overall movement in the asset register covering acquisitions and disposals. *Comment: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2025 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.*
Are records of deeds, articles, land registry title number available?	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
Are copies of licences or leases available for assets sited at third party property?	N/A	

[11] Practitioners Guide

Is the asset register up to date and reviewed annually?	No	It is noted that the Asset Register was updated and reported to the meeting on 18 March 2025, however, it has not been reviewed or approved by council during the year 2025-26
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: *Councils should be mindful of the guidance in Governance and Accountability for Smaller Authorities for England (March 2025) regarding valuation of assets and 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 and if/where amended it will need to publish and provide explanations in changes in value to any previously recorded assets*		

Section 12 – Assertion 10 The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners' Guide 2025.		
Evidence		*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 a Publication 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.**

[12] Data Protection Act 2018

Is the Council compliant with the General Data Protection Regulation requirements?[13] *Councils must:* • *Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018* • *Process personal data lawfully, fairly and in line with the prescribed data protection principles* • *Recognise their role as both data controller and data processor*	Partially	Council has taken active steps to ensure compliancy with the GDPR requirements, evidenced below and has adopted a number of GDPR 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. The following are in place and have been reviewed on17 March 2026: • Data Protection and Information Management policy with includes procedures for dealing with data breaches, Data retention policies. • General Privacy Notice • Subject Access Policy *Comment: The Privacy Policy on the Parish Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.* **RECOMMENDATION: To achieve best practices, council is recommended to:** • **Adopt a Data Impact Assessment identifying categories of personal data held, the format in which it is stored and the legal justification for its processing under the UK GDPR.** • **Adopt a privacy notice to include for employees and evidence regular review.** • **Hold Procedures for dealing with freedom of information requests** • **Include disposal procedures in the Data retention policy** • **Carry out Data audits, mapping personal data being processed and carrying out data risk assessments.** • **Provide regular data protection compliance training for council staff and councillors**

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

Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	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 2025/2026 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 • 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. *COMMENT: although the council publishes certain datasets on its website in accordance with the required timescales,* d*uring the coming year, council should seek to ensure that the following are published on its website:* • Internal Audit Report • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • List of Councillor's responsibilities
Has the Council published a website accessibility statement on their website in line with Regulations?[14]	Partially	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

[14] Website Accessibility Regulations 2018

		2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. However, WCAG2.2 is the standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low-vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are "perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities". **RECOMMENDATION: That an accessibility statement be published to meet the legal requirements regardless of what domain is being used, under the Public Sector Bodies Accessibility Regulations 2018. The Government digital accessibility webpage provides detailed guidance.**
Has website accessibility been tested, at least annually?	No	No review of website accessibility has been carried out during the last financial year. *COMMENT: to ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.*
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?[15] For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk	Yes	Council operates with a .gov.uk email address for the Clerk *COMMENT: this ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related*

[15] Practitioners Guide

		communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage. Best practice is for all council (clerk, councillors, other staff) to have matching email: e.g. Cllr.bobsmith@abcparishcouncil.gov.uk or cllr.bobsmith@abcparishcouncil.org.uk If not, free email services are permitted currently, such as, cllrbobsmith@gmail.com but NOT personal email addresses e.g. bobsmith1968@yahoo.co.uk *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.*
Does the council have an IT policy that is tailored to the council? [16]	Yes	The council has adopted an IT policy that has been personalised for the specific use of the council. *COMMENT: This policy was brought to the meeting of 16 September 2025, with slight amendment before approval. There is no minute to confirm that it was approved after the amendment.*
Additional comments:		

[16] Practitioners Guide

Section 13 – Internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	Yes	The Internal Audit Report for the period ending 31 March 2025 was formally considered by full Council on 20 May 2025. There were no formal recommendations only comments as noted below.
Has appropriate action been taken regarding the recommendations raised?	Yes	The were no formal recommendations raised within the internal audit report for the year ending 31st March 2025, however there were several comments and those in **bold** are outstanding: • The Model Financial Regulations are based on the March 2024 model; the council should adopt the March 2025 model for the next financial year. • **It was noted that the website was last tested in September 2021. Recommended that the council re-tests the website for security and robustness.** *Comment: in order to warrant a positive response to Assertion 7 of the Annual Governance Statement, council should seek to address the matters brought to its attention by internal (and external) audit.*
Has the Council confirmed the appointment of an internal auditor?[17] *Has the letter of engagement been approved by full council?*[18]	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 March 2026 at the meeting of 27 January 2026. At the full Council meeting of 17 March the letter of engagement was minuted as viewed and acknowledged.

[17] Practitioners' Guide
[18] Practitioners' Guide

		COMMENT: The letter of engagement should be minuted as approved or adopted rather than acknowledged.
Additional comments:		

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?[19]	Yes	At the meeting of full Council of 20 May 2025, Council considered the report from the External Auditor for the year ending 31 March 2025. The Notice of Conclusion was seen on the Council's website.
Has appropriate action been taken regarding the comments raised?	Yes	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:		

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

Section 15 – Additional information The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [20]	Yes	The Annual Meeting of the Parish Council was held on 20 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? [21]	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 District Authority's Website the Register of Interests for all current Parish Councillors, except one who was co-opted in May 2026 which is awaiting change on the website. There is now a link from the Parish Council's website.
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 uses a system whereby a back-up of the council's data is taken and stored appropriately as stated on Council's Risk Assessment.

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

Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	Yes	Terms of Reference of Committees are published on the council website and document annual reviews.
Additional comments:		

Signed: D L Frost

Date of Internal Audit review: 23 June 2026 Date of Internal Audit Report: 23 June 2026

On behalf of Suffolk Association of Local Councils