

## Internal Audit Report for CREETING ST PETER PARISH COUNCIL for the period ending 31 March 2025

Clerk	Mark Knight
RFO (if different)	Mark Valladares (Acting)
Chairperson	Mark Valladares
Precept	£6,092.00
Income	£11,143.53
Expenditure	£9,920.18
General reserves	£2,689.23
Earmarked reserves	£14,908.04
Audit type	Annual
Auditor name	<b>Karen Hall-Price</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 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		
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 a receipts and payments basis.
<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.
<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. 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 allowing the RFO to produce clear financial management reports.
<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><i>Additional comments:</i></b>		

<b>Section 2 – 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?	<i>Partly</i>	<i>Standing Orders were adopted March 2021 but reviewed with no changes on 20<sup>th</sup> May 2024 and are reviewed annually. Use of the Model Standing Orders (produced by NALC in 2022) should be used for the next review to ensure that they are relevant to the Parish Council. The procurement changes to the thresholds should be reviewed within the Standing Orders.</i>
Are Financial Regulations up to date and reviewed annually?	<i>No</i>	Financial Regulations (FR), were not available on the Council's website. Minutes do not show a review date within the year under review. Internal Auditor was unable to ascertain if the Financial Regulations 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?	<i>Unable to verify</i>	The Council's Financial Regulations were not available to verify if they have been tailored to the parish council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	<i>No</i>	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council should appoint a designated Responsible Finance Officer. This is often appointed to the Clerk to be responsible for the administration of the financial affairs of the Parish Council as confirmed within financial regulations. At the 20 <sup>th</sup> May 2024 meeting it was discussed and agreed that a temporary RFO would be appointed but this has not been revisited or recorded. It has been confirmed that the Chair is currently the Acting RFO for the council and acknowledged / apologised for that this was not recorded as such.
<b>Additional comments:</b>		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

<b>Section 3 – Payment controls</b>		
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.		
<b>Evidence</b>		<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?	Partly	Internet banking is operated and used for the settlement of the Council's expenditure. Payments have dual authorisation. The council's finance risk assessment documentation detailing the procedures in place are also not available for inspection  The report is approved at each meeting but not recorded within the minutes or available on the website. <b>Recommendation to ensure that the finance report is attached to the minutes or available for public inspection on the parish council website.</b>
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 £936.39 which has not yet been submitted for reclaim. VAT amount reclaimed for the financial year 23-24 identified as £244.86 was received to bank on 11/04/24.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	Yes	The council confirmed eligibility criteria to enable it to exercise the GPOC at the 20 <sup>th</sup> May 2024 parish council meeting.

<sup>2</sup> Localism Act

Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Council made one payment under S137 for £150.00 in the year under review. However, the council uses the discretionary power of General Competence to do anything that an individual can do unless specifically prohibited by law.
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
<b>Additional comments:</b>		

<p><b>Section 4 – 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.</p>		
<b>Evidence</b>	<b>Internal auditor commentary</b>	
<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. <b>The Risk register provided for review was last updated in March 2023 and recommendation would be to ensure the council reviews the risk register annually.</b>
<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. <b>Recommendation: The risk register should be reviewed annually moving forward and available on the parish council website.</b>

<sup>3</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 £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.

<p><i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i></p>	<p>Yes / Partly</p>	<p>Council has insurance in place under a specialist policy for local councils with Zurich which shows core cover for the following: Public Liability £12m; Employers Liability £10m and Fidelity Guarantee of £250k.</p> <p>This was not detailed as reviewed by full council at its meeting held within the year under review but the insurance policy is valid from 01/10/24 – 30/09/25 and the insurance premium was paid 18/11/24. Recommendation to include the finance payments / reports as part of the minutes / make available on the parish council website.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	<p>Yes / Partly</p>	<p>At the meeting of 20<sup>th</sup> January 2025 the Council approved the internal control checklist and lead appointment which in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirm that the financial and management systems of the council are sound and adequate moving forward. The internal control completed was not provided for the internal audit and is not available on the parish council website.</p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i></p>	<p>Yes</p>	<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 17/06/24 meeting. Internal Auditor appointed as SALC at the meeting of 17<sup>th</sup> June 2024.</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>

<sup>4</sup> Accounts and Audit Regulations

<sup>5</sup> Practitioners Guide

<b>Section 5 – 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 2024/2025 was reviewed and approved by the Parish Council on 20 <sup>th</sup> November 2023. Budget to actual papers were circulated to the council. The budget figures were not confirmed within the minutes but the financial report was available on the parish council website.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	No	The precept was set at the meeting of 22 <sup>nd</sup> January 2024 for £5,720 for the financial year 2024/2025. There is no record of the impact on a Band D property or to show the increase from the previous year. It should also be noted that the actual amount confirmed as the precept request was £6,092. £5,720 was the amount requested for the financial year 2023/2024. The minutes are therefore incorrect.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	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 but no reports were made available on the website or provided for the purpose of the audit.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	The Council, as at year-end, had General Reserves of £2,689.23 and Earmarked Reserves of £14,908.04 and £0 CIL monies held or received.  The council does not have a reserves policy but the level of financial reserves held by the council will not be less than 50% nor greater than 100% of the annual precepted figure i.e. to fully cover approximately 6-12 months of contracted expenditure.
<b>Additional comments:</b>		

<sup>6</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 6 – 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>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	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.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted but again these are not recorded within the minutes and the finance reports are not available on the parish council website..
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes Partly	Council received precept in the sum of £6,092.00 from Mid Suffolk District Council for the period under review. 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 2 instalments of £3,046.00 and £3,046.00 - Received by the parish council on 8 <sup>th</sup> April and 16 <sup>th</sup> September 2024 respectively.  <b>There is an error in the amount of precept recorded within the January 2024 meeting minutes as the amount recorded is the amount for the previous year 23-24 and not the financial year under review 24-25.</b>
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	N/A	During the year under review, council did not receive any CIL receipts and had none retained from the previous year.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	

<sup>7</sup> Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
<b>Additional comments:</b>		

<b>Section 7 – 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>	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
<b>Additional comments:</b>		

<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>		<b>Internal auditor commentary</b>
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee detailed on its payroll at the end of 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>	No	All salary payments are presented to full Council for approval and payment is made via internet banking. 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. <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>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. Deductions were paid to HM Revenue and Customs during the year under review. P60 evidenced and verified and payslips were 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?<sup>8</sup></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 evidenced from the previous internal audit report that the council completed its re-declaration of compliance with The Pensions Regulator on 10 <sup>th</sup> February 2023.
<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.
<b>Additional comments:</b>		

<sup>8</sup> The Pension Regulator – [website click here](#)

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.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	<p>The asset register reviewed during the Internal Audit for year-end reflects 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 £32,499.00 which reflects movement in the asset register covering acquisitions and disposals in the last 12 months it is entered in Section 2, Box 9 of the 2024/25 AGAR as £32,499 rounded. The asset register should be available on the parish council website.</p> <p>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.</p> <p>Records of deeds, articles, land registry title number were not reviewed during the internal audit which was conducted via remote means.</p> <p>Council does not have any assets located on third party property.</p> <p>The values submitted on the Annual Governance and Accountability Return for Internal Audit show an asset value of £32,499 (rounded) which matches that shown on the financial records submitted for the internal audit.</p>
<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	

<sup>9</sup> Practitioners Guide

<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its assets as specified on the insurance schedule.
<b>Additional comments:</b>		

<b>Section 10 – 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	<p>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.</p> <table> <tr> <td>Barclays Community Account</td> <td>£ 2,689.23</td> </tr> <tr> <td>Barclays Play Area Reserves</td> <td>£ 4,750.74</td> </tr> <tr> <td>Barclays Lottery Reserve</td> <td>£ 4,475.53</td> </tr> <tr> <td>Barclays Fen Alder Carr Reserve</td> <td>£ 2,849.61</td> </tr> <tr> <td>Barclays General Reserve</td> <td><u>£ 2,832.16</u></td> </tr> <tr> <td><b>Total</b></td> <td><b><u>£17,597.27</u></b></td> </tr> </table> <p>The Agar confirms this figure rounded to £17,597</p>	Barclays Community Account	£ 2,689.23	Barclays Play Area Reserves	£ 4,750.74	Barclays Lottery Reserve	£ 4,475.53	Barclays Fen Alder Carr Reserve	£ 2,849.61	Barclays General Reserve	<u>£ 2,832.16</u>	<b>Total</b>	<b><u>£17,597.27</u></b>
Barclays Community Account	£ 2,689.23													
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Barclays Fen Alder Carr Reserve	£ 2,849.61													
Barclays General Reserve	<u>£ 2,832.16</u>													
<b>Total</b>	<b><u>£17,597.27</u></b>													
<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 2025) the balance of the council's account stood at £17,597.27 as recorded in the Statement of Accounts and on the Year-end Bank Reconciliation												
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of full Council. Financial reports are submitted to the Council including a summary of income and expenditure but these are not available within the minutes or as separate reports on the councils website.												

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts 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 available 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>10</sup> 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 declared 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 17th June 2024 demonstrate that Sections 1 and 2 and the Certificate of Exemption were reviewed, and permission was given for the Chair and RFO 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 correctly provided the period for the exercise of elector’s rights during Summer 2024 and was in accordance with the period specified within the Accounts and Audit Regulations 2015. The dates set were 24 <sup>th</sup> June 2024 – 2 <sup>nd</sup> August 2024 covering the first 10 working days of July and the statutory 30 working days “public Notice” Required was therefore provided. The notice being dated 21 <sup>st</sup> June 2024.  <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</i>

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

		<p><b>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.</b></p> <p><i>Public Inspection: All files were available to view on the council's website</i></p>
<p><i>Have the publication requirements been met in accordance with the Regulations?<sup>11</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 and published the following on a public website:</p> <ul style="list-style-type: none"> <li>• Certificate of Exemption,</li> <li>• Annual Internal Audit Report 2023/24</li> <li>• Section 1 – Annual Governance Statement 2023/24,</li> <li>• Section 2 – Accounting Statements 2023/24</li> <li>• Analysis of variances</li> <li>• Bank reconciliation – Year end</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. To include the first 10 working days of July and 30 days statutory notice which was correct for 23-24 notice.</li> </ul>
<p><b>Additional comments:</b></p>		
<p><b>Section 12 – 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.</p>		
<p><b>Evidence</b></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 31<sup>st</sup> March 2024 was formally considered and noted by full Council at the meeting of 17<sup>th</sup> June 2024. The effectiveness of the internal audit was recorded within the minutes of the parish council.</p>

<sup>11</sup> Accounts and Audit Regulations 2015

<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	No action plan has been identified from the previous internal audit report.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	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 17 <sup>th</sup> June 2024.
<i>Has the letter of engagement been approved by full council?</i>	No	The letter of engagement from SALC as the internal auditor for the financial year 2024-2025 was not recorded as received or agreed.
<b>Additional comments:</b>		

<b>Section 13 – 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>12</sup></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	
<b>Additional comments:</b>		
<b>Section 14 – 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?<sup>13</sup></i>	Yes	The Annual Meeting of the Parish Council was held on 20 <sup>th</sup> May 2024 and the first item on the agenda was the election of Chairperson in accordance with legislation in place at that time.

<sup>12</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.*

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

<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</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 was seen on the District Authority's Website the Register of Interests 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>	N/A	Whilst the Local Government Transparency Code 2015 applies to local authorities, including Parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations. Council might wish to review its provisions and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales: Publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000. Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> <sup>15</sup>	Yes	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 ZA048115 expiring 20/05/25 The certificate was not available on the parish council's website.

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

<sup>15</sup> Data Protection Act 2018

		<b>Recommendation to upload the latest certificate to the parish council website.</b>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to strive for compliancy with the GDPR and has a General Privacy Notice and GDPR Statement. There are several policies reviewed the May 2024 meeting but these have not been updated on the website and the dates on the website are from when they were originally uploaded.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	Yes	Council has a website accessibility statement on the 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 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	Yes	Council operates with a .gov.uk domain name and email addresses for the council's officers and councillors thereby complying with GDPR and ensuring that there is a separation of private and official business. <i>Comment: Council has considered the comments raised in the Practitioners Guide to Proper Practices (effective March 2024) sections 5.210 to 5.219 on the importance of using .gov.uk domains for websites and emails</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is assumed that 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.
<b>Additional comments:</b>		

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 26<sup>th</sup> June 2025  
 On behalf of Suffolk Association of Local Councils

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide