Internal Audit Report for

Snape Parish Council

for the period ending 31 March 2026

Clerk	Marie Backhouse
RFO (if different)	-
Chairperson	Paul Richards
Precept	£15,038.00
Income	£24,720.32
Expenditure	£29,041.66
General reserves	£21,149.40
Earmarked reserves	£25,880.00
Audit type	Annual **non-exempt authority**
Auditor name	**Kim Puttock**

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 reviewed its Standing Orders at a meeting of full council held on 24 March 2026 (min ref: 8f), however council's Standing Orders, are not based on the latest model published by the National Association of Local Councils (NALC), April 2025. *COMMENT: Council might wish to note that NALC have updated Model Standing Order (England) section 18 to comply with new procurement legislation and ensure consistency with the Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. NALC have also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project*
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. Council approved its Financial Regulations at a meeting of full council held on 27 May 2025 (min ref: 10c)
Has the Council properly tailored the Financial Regulations?	*Yes*	The Council's Financial Regulations have been tailored to the Parish Council. *COMMENT: There are sections within the Financial Regulations on the council website which have not been tailored to the council, denoted by square [ ] and curly { } brackets. These sections should be adapted to the needs of the council.*

Has the Council appointed a Responsible Financial Officer (RFO)?[1]	*Yes*	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. Council's Financial Regulation 1.5 confirms that the Clerk is so appointed.
Additional comments:		

[1] Section 151 Local Government Act 1972

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 2025/26 was approved at the full council meeting on 26 November 2024 (min ref: 7d). Although there is no clear confirmation within the minutes as to the final budget figure being set, budget papers as seen on the website provide details on the budget, precept and implications for Band D Council Tax. *COMMENT: Council should consider including within the body of the minutes the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.*
Verify that the precept amount has been agreed in full Council and clearly minuted	*Yes*	The precept was set at £15,038 for 2025/26, as confirmed by full council at the above meeting, with the paperwork demonstrating that this was a 3% increase over that set the previous year. *COMMENT: in accordance with best practice, council record in the minutes the precept being set and the impact that this would have on a Band D Dwelling in percentage terms.*
Regular reporting of expenditure and variances from budget	*Yes*	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget along with forecasts for the remainder of the year.
Reserves held – general and earmarked[2]	*Yes*	The Council, as at year-end, had Earmarked Reserves totalling £25,880.00 with the balance being General Reserves of £21,149.40 with overall reserves standing at £47,029.40. *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*

[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

		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: Council has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept; and review 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.
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 authority's true financial position and provides good evidence to support the council's underlying statements which are verified by council. The Responsible Financial Officer (RFO) has ensured that there are clear financial management reports submitted to the council on a regular basis.
Is the arithmetic correct?	*Yes*	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments: 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.		

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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 payments, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved. A financial statement is submitted with the agenda schedules detailing the payments to be made. For the year under review, there were no tenders or contracts over £30,000 including VAT, for which the council needed to comply with the requirements of the Procurement Legislation regarding the publication of invitations and notices. Nor were there any contracts estimated to exceed £60,000 including VAT, for which the Clerk needed to advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation.
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. Council operates with a complex mandate which follows a dual authorisation process.

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 1 January 2025 up to and including 31 December 2025 in the sum of £4,398.60 being verified in the cashbook and bank statements. The year-end balance stands at £227.47 which is still to be claimed.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[3]	*Yes*	The council has confirmed eligibility criteria to enable it to exercise the GPOC and has adopted the same at its full council meeting on 23 May 2023 (min ref: 10d).
Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*N/A*	Council uses the discretionary power 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 has no such loan.
Additional comments:		

[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.*

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*Yes*	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received. Could add: and that income received is promptly banked.
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 £15,038.00 from East Suffolk District Council for the period under review as reported to full council within its Financial Reports at its meetings in April and September 2025. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to receipt of same in the Council's Bank Account.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*Yes*	During the year under review, Council received CIL receipts totalling £1,044.64.
Is CIL income reported to the council?	*Yes*	The RFO provided the Council with details of the CIL payment received within financial reports submitted to full council at the meeting on 25 November 2025 (min ref: 7a).
Does unspent CIL income form part of earmarked reserves?	*No*	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £1,044.64. **RECOMMENDATION: In accordance with the Regulations, Council should ensure that an Earmarked Reserve is created for retained CIL balances.**

[5] Community Infrastructure Levy Regulations 2010

Has an annual report been produced?	*Yes*	The council has complied with its duty to produce annual reports that detail the amount of CIL funds received and spent and has demonstrated it understands the requirements to comply with its duty to produce and publish the annual report.
Has it been published on the authority's website?	*Yes*	The annual report for the year ending 2025/26 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.
Additional comments:		

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*No*	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*	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the financial reports submitted to full council. *COMMENT: Council has understood that the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.*
Do bank balances agree with bank statements?	*Yes*	Bank balances agree with period end statements and, as at year end (31st March 2026) the balance across the council's accounts stood at £47,029.40 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 quarterly to 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 1 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 full council for approval and payment is made via internet banking in accordance with Council's own Financial Regulations.
Are all employees paid at least the minimum wage?	*Yes*	Employee is paid above the national minimum wage.
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?	*Yes*	There are suitable payroll arrangements in place utilising the SALC Payroll service which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
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*	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.
Have pension re-declaration duties been carried out	*Yes*	The council completed its re-declaration of compliance with The Pensions Regulator in May 2025.

[6] The Pension Regulator – [website click here]

		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:		

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*Yes*	Accounts are produced on a receipts and payments or income and/or expenditure basis and all found to be in good order.
Financial trail from records to presented accounts	*Yes*	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
Has the appropriate end of year AGAR[7] documents been completed?	*Yes*	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	As the Parish Council had gross income and/or 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 2025/26, the Council correctly provided for the exercise of elector's rights during Summer 2025. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 10 June 2025 to 21 July 2025 with the date of the notice being 7 June 2025. *COMMENT: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise of elector's rights and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and*

[7] Annual Governance & Accountability Return (AGAR)

		address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.
Have the publication requirements been met in accordance with the Regulations?[8]	*Yes*	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 31st March 2026 as it published the following on its website: • Annual Internal Audit • Section 1 - Annual Governance Statement • Section 2 - Accounting Statements • Section 3 - The External Auditor Report and Certificate • Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015. *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 Assessment for the year under review was considered and adopted by full council at its meeting on 27 May 2025 (min ref: 10c).
Is there evidence that risks are being identified and managed?	*Yes*	Council is aware that the risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to avoid financial or reputational consequences.
*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 Zurich Insurance for the period 1 October 2025 up to and including 30 September 2025 which shows core cover for the following: • Public liability: £12,000,000 • Employers' Liability: £10,000,000 and • Fidelity Guarantee of £250,000 *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 23 September 2025 and there is a minute to show the cover was reviewed and considered appropriate.

Evidence that internal controls are documented and regularly reviewed[9]	*Yes*	At the meeting of 23 September 2025 (min ref: 8b), 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]	*No*	There has been no formal review by the council during the year under review as to the effectiveness of the internal audit. **RECOMMENDATION: In accordance with the Accounts and Audit Regulation 2015, the parish council 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.**
Additional comments:		

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

Section 11 – Asset control		
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, and as approved at the meeting of 24 March 2026 (min ref: 7b), was reviewed during the year and 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 £105,804 which reflects overall movement in the asset register covering acquisitions and disposals. For comparison, the declared value of the asset register as at 31.03.2025 was £104,990.
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*	Council has not declared that it has any assets located on third party property.
Is the asset register up to date and reviewed annually?	*Yes*	The asset register was reviewed in the year under review with the values submitted on the Draft Annual Governance and Accountability Return (AGAR) for the internal audit review and shows an asset value of £105,804 which agrees with that detailed in the asset register.
Cross checking of insurance cover	*Yes*	Council has insurance under all risks cover for its assets as specified under the headings on the insurance schedule.
Additional comments:		

[11] Practitioners Guide

Section 12 – Assertion 10 The internal auditor will be checking that the council complies to the new assertion 10 introduced 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?	*Partially met*	It is not clear that Council reviewed its Model Publication Scheme the year under review as the document available on the website does not have a date of review/adoption. *COMMENT: Council might wish to consider implementing version control on the documents that are uploaded to the website so that it is clear when documents have been reviewed and adopted.*
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*	*Yes*	Council has taken active steps to ensure compliance with the GDPR requirements, evidenced below and has adopted several 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 were reviewed and adopted as noted below: • Privacy policy – 22 July 2025 (min ref: 8b) • Allotments Tenancy Privacy Notice – 23 September 2025 (min ref: 8b) • Data Protection Statement – 23 September 2025 (min ref: 8b) • Data Protection Risk Assessment – 23 September 2025 (min ref: 8b) • Data Protection and Information Management Policy – 23 September 2025 (min ref: 8b) • Data Retention Policy – 22 July 2025 (min ref: 8b) • Subject Access Request procedures – 22 July 2025 (min ref: 8b) • Data breach procedures – 22 July 2025 (min ref: 8b)

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

		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. COMMENT: Council should look to adopt a procedure for dealing with freedom of information requests.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*Yes*	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Smaller Authorities with total turnover or expenditure greater than £25,000 but under £200,000, should as best practice comply with the Local Government Transparency Code 2015; the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so, as per the Practitioners' Guide 5.127. *COMMENT: 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.*

Has the Council published a website accessibility statement on their website in line with Regulations?[14]	*Yes*	Council has adopted a website accessibility statement which is dated April 2026. **RECOMMENDATION: Council should consider placing the statement on an agenda of full council for the statement to be formally reviewed and adopted.**
Has website accessibility been tested, at least annually?	*Yes*	The website was last tested against WCAG2.2AA in April 2026.
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 and Councillors *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 communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.*
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. This policy was approved at the full council meeting of 24 March 2026 (min ref: 8f).
Additional comments:		

[14] Website Accessibility Regulations 2018
[15] Practitioners Guide
[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 31st March 2025 was formally considered by and accepted at the meeting of full council on 22 July 2025 (min ref: 7d).
Has appropriate action been taken regarding the recommendations raised?	*N/A*	There were no formal recommendations raised within the internal audit report for the year ending 31 March 2025.
Has the Council confirmed the appointment of an internal auditor?[17]	*Yes*	SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the full council meeting on 27 January 2026 (min ref: 7c).
Has the letter of engagement been approved by full council?[18]	*Yes*	The clerk to the council has confirmed that the letter of engagement was signed at the full council meeting on 27 January 2026 (min ref: 7c) however this is not clear from the minutes. *COMMENT: By approving the letter of engagement and recording this in the minutes, Council would demonstrating that they are following Proper Practices by ensuring it has clarity on the provision of internal audit including the roles and responsibilities, audit planning and timing of visits, reporting requirements, rights to access to information, members and officers, period of engagement and remuneration.*
Additional comments:		

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

Section 14 – External audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous external audit report?[19]	*Yes*	At the meeting of full council on 23 September 2025 (min ref: 7b), Council considered the report from the External Auditor for the year ending 31st March 2025. The Notice of Conclusion was seen on the Council's website.
Has appropriate action been taken regarding the comments raised?	*Yes*	The External Auditor had highlighted the following requirement: • Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9.
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 27 May 2025 and the first item on the agenda was the election of a Chair.
Is there evidence that Minutes are administered in accordance with legislation? [21]	*No*	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. **RECOMMENDATION: Minutes should be held in accordance with legislation in that looseleaf minutes are only lawful if they are consecutively numbered.** Whilst the minutes show apologies noted (where applicable), it is not always apparent as to whether the Council formally recorded that it has approved the apologies submitted. s85 of the 1972 Act states that "..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority." **RECOMMENDATION: Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification.**

[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

		COMMENT: Council should familiarise themselves with the Hoey & Ainscough factsheet for guidance.
Is there a list of members' interests held?	*Yes*	Evidence of the Register of Interests for all current Parish Councillors was seen on the District Authority's website via a direct link from the Council's own website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*No*	Council does not have any Trustee Responsibilities. *COMMENT: Council is advised to review its response to Line 11 - Disclosure not regarding trust funds - and refer to paragraph 2.32 of the Practitioners Guide which states that where a body is NOT a sole trustee, it must answer Yes.*
Is there evidence that electronic files are backed up?	*Yes*	Councils Risk Assessment stated that backup copies of electronic records are maintained separately by the Parish Clerk.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*N/A*	Council does not operate a committee structure.
Additional comments:		

Signed: Kim Puttock

Date of Internal Audit review: 9 June 2026, 12 June 2026 and 14 June 2026 **Date of Internal Audit Report**: 14 June 2026
On behalf of Suffolk Association of Local Councils