

Internal Audit Report for Trimley St Mary Parish Council for the period ending 31 March 2026

Clerk	Letitia Martin – New Clerk (February 2026)
RFO (if different)	Carly Small – New RFO (August 2025)
Chairperson	David Southgate
Precept	£58,000.00
Income	£153,548.61
Expenditure	£193,869.91
General reserves	£84,597.51
Earmarked reserves	£41,500.00
Audit type	Annual - non-exempt authority
Auditor name	Julie Lawes

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		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	NO	Standing Orders as published on the Parish Council website, are those based on the latest model published by the National Association of Local Councils (NALC), April 2025. RECOMMENDATION: There is no evidence to document council has approved and adopted these Standing Orders within its minutes. Standing Orders need to be fully tailored to the council. Brackets () requires information to be inserted by the council, and brackets [] or the word 'or' provides alternative options for the council to choose from.
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 1 st December 2025.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person to be responsible for the administration of the financial affairs of the relevant authority.

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
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2025/2026 was approved at the council meeting held 13 th January 2025. Although there is no clear confirmation within the minutes as to the final budget figure being set a Precept Strategy was viewed on the council website providing details on the budget and precept. Comment: <i>to ensure transparency in the budgetary process Council might wish to evidence, by recording within the minutes, the budget being set alongside the reasoning for such a budget.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £58,000 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 1.75% increase over that set the previous year. Comment: <i>In accordance with best practice, council might wish to record in the minutes the impact that this would have on a Band D Dwelling in monetary as well as percentage terms.</i>
<i>Regular reporting of expenditure and variances from budget</i>	NO	Whilst bank balances are reported at each meeting, there is no formal submission of reports showing aggregate receipts and payments and variance against budget.
<i>Reserves held – general and earmarked²</i>	YES	The council, as at year-end, had earmarked reserves totalling £41,500.00 with the balance being general reserves of £84,597.51 with overall reserves standing at £126,097.51. Comment: <i>council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's</i>

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

		<p><i>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).</i></p> <p>RECOMMENDATION: Council should seek to adopt a 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.</p>
Additional comments:		
<p>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.</p>		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses Scribe 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 providing data for analysis allowing the RFO to produce clear financial management reports.
<p><i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i></p> <p>(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)</p>	YES	Council’s gross income and expenditure level is below the threshold of £200,000. 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.
<i>Is the cash book up to date and regularly verified?</i>	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.

<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. The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments are referenced with the statutory power granted by Parliament and defined in legislation.
<i>Additional comments:</i>		

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		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against the cashbook, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices.
Where applicable, are internet banking transactions properly recorded and approved?	NO	For the period under review, online banking only required one signatory to authorise payment. Whilst invoices were checked by council and approved by the Chairman for authorisation, this does not comply with the council Financial Regulations. Following the recruitment of the Clerk and RFO new procedures have been brought into place to ensure the financial transactions of the council are correctly processed in accordance with regulations. The banking mandate is yet to be completed for the Clerk and the authorised signatories approved. Once approved the Clerk and RFO will be the primary signatory and authoriser as documented in the council minutes from the meeting held 2 nd March 2026 item 4.7. Comment: Council should note Financial Regulations 7.1. <i>'7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify councillors who will be authorised to approve transactions on those accounts and a minimum of two people will</i>

		<i>be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves'</i>
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with the following reclaims for the period covering: 2023/2024 in the sum of £2,829.24 April 2025 to December 2025 in the sum of £14,937.99 January to End March 2026 in the sum of £1,772.91
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	S137 payments allocated within the Scribe accounting statement give a total of £2,399.36. Council clearly identifies s137 payments within its cashbook. Payments are reported to full council and are of clear benefit to the electorate.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
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
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against the cashbook 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 statements submitted to full Council in accordance with council's Financial Regulations.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £58,000 from East Suffolk Council for the period under review as reported to full council within its Financial Reports. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	YES	Reporting schedules are in accordance with regulations
<i>Is CIL income reported to the council?</i>	Partly Met	Council reported CIL receipt of £18,420.54 at its meeting held May 2025. There was no record within the minutes to detail the receipt of £9,210.97 in October 2025 but this was evidenced with the remittance advice and on the bank statements.

⁵ Community Infrastructure Levy Regulations 2010

<i>Does unspent CIL income form part of earmarked reserves?</i>	<i>N/A</i>	Council ends the year with a zero balance in the CIL funds.
<i>Has an annual report been produced?</i>	<i>YES</i>	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. Council provided the 2025/2026 report in draft form to the Internal Audit for review which is yet to be approved by council.
<i>Has it been published on the authority's website?</i>	<i>NO</i>	As Council is yet to publish the report for 2025/2026. The previous year has been uploaded in accordance with requirements.
<i>Additional comments:</i>		

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
<i>Is petty cash in operation?</i>	NO	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	As above
Additional comments:		

Section 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
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	There is evidence of good financial practice within the period under review and bank reconciliation is verified by the Council. Comment: Council should ensure that in accordance with councils own Financial Regulations 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31 st March 2026 the balance stood at £126,097.51 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances of the council account are reported at each meeting of full Council.

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
<i>Do all employees have contracts of employment?</i>	YES	Council had 2 employees on its payroll at the period end of 31 st March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
<i>Are all employees paid at least the minimum wage?</i>	YES	Employees are paid at least the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place 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 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.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	N/A	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff.
<i>Have pension re-declaration duties been carried out</i>	YES	The council completed its re-declaration of compliance with The Pensions Regulator on 4 th February 2026. This is yet to be formally minuted by council. Council is aware re-declaration must be made when there is any change in staff and / or every 3 years.
<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 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		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	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. 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.
<i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i>	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.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise</i>	<i>Not confirmed</i>	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the

⁷ Annual Governance & Accountability Return (AGAR)

<p><i>of public right as required by the Accounts and Audit Regulations 2015?</i></p>		<p>Council provided for the exercise of elector’s rights the dates for the inspection as Tuesday 3rd June 2025 to Monday 14th June 2025. RECOMMENDATION: Council must ensure it uses the correct notices for publication. The form on the council website clearly states ‘<i>This form is only for use by smaller authorities subject to a review and should not be published on your website.</i>’ As the wrong notice was used this did not provide the date for announcement therefore the internal auditor is required to answer NO to Assertion M of the Internal Control Objective on the Annual Return.</p>
<p><i>Have the publication requirements been met in accordance with the Regulations?⁸</i></p>	<p><i>Partly Met</i></p>	<p>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 partly complied with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2025 as it published the following on its website:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate</p> <p>RECOMMENDATION: Council Should publish the correct notice of the period for the exercise of public rights required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p>Comment: <i>Council should 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.</i></p>
<p>Additional comments:</p>		

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
<i>Is there evidence of risk assessment documentation?</i>	NO	RECOMMENDATION: As council is unable to demonstrate that, in accordance with Proper Practices, the risks are being annually reviewed, assessed and appropriate measures are in place to protect public money, it should consider its response to Assertion 5 on the Annual Governance Statements for the year ending 31 st March 2026 and look to complete and adopt a Risk Assessment at its earliest opportunity.
<i>Is there evidence that risks are being identified and managed?</i>	NO	Council is aware that it needs to focus on the safety of the Parish Council's assets, and particularly its money. However, there is no evidence that action has been taken to identify and assess those risks.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Partly Met	Council has insurance in place under a specialist policy for local councils with Clear Councils which shows core cover for the following: Public/Products Liability: £10m; Employers Liability: £10m and Fidelity Guarantee of £250k. 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. RECOMMENDATION: There is no evidence to document the cover was reviewed and considered by council. This should be recorded within council minutes to ensure council is confident appropriate cover is in place.

<p><i>Evidence that internal controls are documented and regularly reviewed⁹</i></p>	<p>YES</p>	<p>At the meeting of 2nd March 2026, council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.</p> <p>RECOMMENDATION: That council not only completes its statement of internal control, but that it takes active steps to ensure these internal controls are being actioned. Model templates are available from SALC that provide a tick sheet of any review and would provide the basis for council to demonstrate that, under the Accounts and Audit Regulations 2015 it was being compliant with its own controls.</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 appointment¹⁰</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, evidence of which is contained within its Internal Control Policy as adopted on 2nd March 2026.</p> <p>Council is aware that 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.</p>
<p>Additional comments:</p>		

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
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	NO	The Asset Register, as viewed on Scribe reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. RECOMMENDATION: The Parish Council should review its asset register annually to ensure it remains accurate and up to date, supports proper financial reporting and audit requirements, maintains appropriate insurance cover, and helps identify maintenance needs and risks associated with council-owned assets.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end 31 st March 2026 is £140,984.93.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.

¹¹ Practitioners Guide

<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>	NO	There is no evidence to record the council reviewing and approving the asset register. See above recommendation.
<i>Cross checking of insurance cover</i>	N/A	Council has insurance as specified under generic headings on the insurance schedule.
<p>Section 12 – Assertion 10 The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners’ Guide 2025.</p>		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?¹²</i>	NO	RECOMMENDATION: The Parish Council must register with the Information Commissioner’s Office (ICO) to comply with UK data protection law, as it processes personal data; registration demonstrates legal compliance, accountability, and a commitment to handling personal information responsibly.
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	NO	RECOMMENDATION: The council must adopt a publication scheme to comply with the Freedom of Information Act 2000, ensuring that key information is routinely made available to the public, promoting transparency, accountability, and easier access to council information without the need for formal requests.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements, and has adopted a number of GDPR Policies. It is noted these are documented as reviewed in April 2026 with the next review scheduled for April 2027. There is no evidence to document that these were reviewed during 2025/2026.

¹² Data Protection Act 2018

<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>N/A</p>	<p>Whilst the <u>Local Government Transparency Code 2015</u> 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: <i>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.</i> <i>Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.</i></p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i></p>	<p>NO</p>	<p>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. <u>The Government digital accessibility webpage provides detailed guidance.</u></p>

¹³ Website Accessibility Regulations 2018

<p><i>Has website accessibility been tested, at least annually?</i></p>	<p>NO</p>	<p>No review of website accessibility has been carried out during the last financial year. Comment: <i>To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.</i></p>
<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk</i></p>	<p>YES</p>	<p>Council operates with a .gov.uk email address for the Clerk and Councillors. Comment: <i>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.</i></p>
<p><i>Does the council have an IT policy that is tailored to the council?¹⁵</i></p>	<p>NO</p>	<p>To warrant a positive response to assertion 10, smaller authorities (excluding parish meetings) <u>must</u> have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment. RECOMMENDATION: That council adopts an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations. It is important to personalise the template for the specific use of your authority.</p>
<p>Additional comments:</p>		

¹⁴ Practitioners Guide

¹⁵ 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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 st March 2025 was noted as completed at the meeting of council held 2 nd June 2025. It is noted there was no report uploaded to the website, only a summary letter. The new Clerk / RFO are not aware of any other documentation being submitted by the Internal Auditor for consideration.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Not Confirmed	As stated above, there was no report detailing any action to be taken.

<i>Has the Council confirmed the appointment of an internal auditor?</i> ¹⁶	YES	SALC were appointed as the council's internal auditors for the year ending 31 st March 2026 at the meeting held 2 nd March 2026.
<i>Has the letter of engagement been approved by full council?</i> ¹⁷	NO	Comment: <i>By approving the letter of engagement, Council would be 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.</i>
Additional comments:		

<p>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.</p>		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?</i> ¹⁸	YES	At the meeting of full council held 8 th September 2025, council considered the report from the External Auditor for the year ending 31 st March 2025. The Notice of Conclusion was seen on the Council's website. Comment: Council should also publish the Conclusion of the Audit on its website no later than the 30 th September.

¹⁶ Practitioners' Guide

¹⁷ Practitioners' Guide

¹⁸ 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.*

<i>Has appropriate action been taken regarding the comments raised?</i>	YES	There were matters which came to the attention of the external auditor related to the incorrect responses to assertions 4 and 7.
<i>Additional comments:</i>		

<p>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.</p>		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹⁹	NO	The Annual Meeting of the Parish Council was held on 2 nd June 2025 with the first item on the agenda being the election of Chairperson. RECOMMENDATION: The annual parish council meeting should be held in May, or within 14 days after the local council elections (excluding Sundays

¹⁹ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

		and bank holidays), as required by the Local Government Act 1972; this ensures the council is properly constituted, including the election of the Chair and other appointments, for the new municipal year. In addition, the minutes of this meeting have been attached to the Annual Parish Meeting, which is not the same as a Parish Council meeting and is instead a meeting of the local electorate. Minutes should be kept individually and approved in accordance with legislation.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²⁰	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. Comment: Council documents within its minutes 'agreed and signed' and may want to expand on this to be formally approved by resolution that they are an accurate record of the meeting held. Councillor absences must be approved to ensure compliance with the Local Government Act 1972, as a councillor who fails to attend any meeting for six consecutive months without approved reason automatically ceases to hold office; approving absences helps maintain lawful membership and continuity of the council. Minutes should be consecutively numbered to provide a clear, consistent record of meetings, making it easier to reference decisions, maintain an accurate audit trail, and support transparency and good governance. This could be through agenda or page numbering.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the East Suffolk Council website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	YES	Council is Trustee to Trimley Welcome Village Hall Trust, Poor's Allotment otherwise known as Scotlands Trust and the Charity of Ellis Kindge and The Stennett Memorial Playing Field Trust. Comment: Meetings of the authority when it is acting as charity trustee must take place separately from those of the council.

²⁰ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		Minutes must be kept. In order to avoid confusion, trust business should always be minuted separately from authority business. Separate notices and agendas for meetings should be issued.
<i>Is there evidence that electronic files are backed up?</i>	YES	The Clerk has an external hard drive where files are backed up to on a regular basis.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.
Additional comments:		

Signed: *J. Lawes*

Date of Internal Audit Report: 24th April 2026

On behalf of Suffolk Association of Local Councils