

Internal Audit Report for Kettleburgh Parish Council

for the period ending 31 March 2026

Clerk	Richard Green
RFO (if different)	As above
Chairperson	Councillor Richard Green
Precept	£8,100.00
Income	£10,477.69
Expenditure	£7,022.01
General reserves	£5,957.33
Earmarked reserves	£8,831.23
Audit type	Annual - 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	Council's Standing Orders as published, are based on the National Association of Local Councils (NALC) 2020 model. RECOMMENDATION: That council review and adopt the latest model published by the National Association of Local Councils (NALC), April 2025 and that these are reviewed annually to ensure they are up to date and fully tailored to the council.
Are Financial Regulations up to date and reviewed annually?	Partly Met	Financial Regulations, as seen on the Council's website, were reviewed and approved at a meeting held 4 th March 2026. RECOMMENDATION: That council review and adopt 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
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 (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was confirmed by full Council at its meeting held 21 st January 2026.
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 2025/2026 was approved at the Council meeting held 8 th January 2025 although there is no clear confirmation within the minutes as to the final budget figure being set. COMMENT: To ensure transparency in the budgetary process Council might wish to evidence, by recording within the minutes, the budget being set.
Verify that the precept amount has been agreed in full Council and clearly minuted	YES	The precept was set at £8,100 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 2.9% increase over that set the previous year.
Regular reporting of expenditure and variances from budget	NO	Due to three changes in clerk over the course of the financial year this has not been completed. The Interim Clerk reported Q3 at the meeting held 4 th March 2026 and has advised this will be regularly completed moving forward. RECOMMENDATION: That in accordance with the councils adopted Financial Regulations 4.8. <i>4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of 15% of the budget.</i>

<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £2,873.90 with the balance being General Reserves of £5,957.33 with overall reserves standing at £8,831.23.
<i>Additional comments:</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

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		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses a 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.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	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.
<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.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 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 minutes, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. Regular payments (S/O) were approved by council at the meeting held 16 th April 2025. Retrospective payments are clearly authorised and recorded in the council minutes.
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 has ensured regular banking mandate reviews completed on both 16 th April 2025, and 9 th July 2025.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT was recorded within the council minutes for the period of 2024/2025 to a value of £836.32 as being received at the meeting held 16 th April 2025. For the period of 2025/2026 council recorded a VAT total of £183.77 to be claimed.
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.

³ Localism Act

Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council clearly identifies s137 payments within its cashbook. No payments were made during the period under review.
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:		

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 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 council as evidenced within the minutes of the meetings held.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Partly Met	Council received precept in the sum of £8,100 from East Suffolk Council for the period under review as reported to full Council. The clerk was unable to locate the authority request form however it was evidenced council setting the precept amount and it being received into the council account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	YES	During the year under review, Council received CIL receipts totalling £2,196.47. The RFO has created an Earmarked Reserve for retained CIL balances.
<i>Is CIL income reported to the council?</i>	YES	CIL receipts received are reported to council.
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £2,196.47 which has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.

⁵ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	YES	The Annual CIL Statement is to be presented to full Council for approval although a copy was submitted for internal audit review.
<i>Has it been published on the authority's website?</i>	YES	The Annual CIL Statement for the year 2025/2026 has been uploaded onto the Council's website although it is unsigned.
<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>	<i>N/A</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	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>	<i>Partly Met</i>	Council reported bank reconciliations at its meetings held 16 th April 2025 and 4 th March 2026, along with a year-end reconciliation. The reconciliations cover every account. RECOMMENDATION: That in accordance with council's financial regulations, bank reconciliations are completed and reported to council at least quarterly.
<i>Do bank balances agree with bank statements?</i>	<i>YES</i>	Bank balances agree with period end statements and, as at year end 31 st March 2026 the balance across the council's accounts stood at £8,831.23 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>	<i>Partly Met</i>	As with the reconciliations, council has reported bank balances in April 2025 and March 2026. Due to three changes in clerk, there have been delays in accessing accounts and reporting of balances.

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 with one member on maternity leave and the other an interim clerk. 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 over 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>	Not confirmed	It was not confirmed if the council is aware of its pension responsibilities, however no pension provision was required by the current members of staff.

⁶ The Pension Regulator – [website click here](#)

<i>Have pension re-declaration duties been carried out</i>	<i>Not confirmed</i>	RECOMMENDATION: Council should ensure that it records evidence that it has complied with its duties as an employer with regards to automatic enrolment and that it has completed and submitted a declaration of compliance to the Pension Regulator. Re-declaration is required every three 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:		

Section 9 – Year End procedures		
Evidence		Internal auditor commentary
<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.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it completed the Annual Governance and Accountability Return (AGAR) Form 2.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</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 which was confirmed at a meeting of the Council on 16 th April 2025.
<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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Tuesday 3 rd June 2025 to Monday 14 th July 2025 with the date of the notice being 31 st May 2025.
<i>Have the publication requirements been met in accordance with the Regulations?⁸</i>	Partly Met	In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 council published the following on a public website:

⁷ Annual Governance & Accountability Return (AGAR)

⁸ Accounts and Audit Regulations 2015

		• Certificate of Exemption • Annual Internal Audit Report • Section 1 – Annual Governance Statement • Section 2 – Accounting Statements • Analysis of variances • Bank reconciliation • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. RECOMMENDATION: Those items in bold have not been published on the council website for the period of 2024/2025.
<i>Additional comments:</i>		

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>	YES	The risk assessment documentation as viewed on the council website 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.
<i>Is there evidence that risks are being identified and managed?</i>	NO	RECOMMENDATION: Whilst it is noted that there were multiple changes in clerk during the period under review, council must still ensure that in accordance with proper practices it reviews and manages its risks. Council did not review its Risk Management Plan during the period under review and therefore should consider its response to Assertion 5 on the Annual Governance Statements for the year ending 31 st March 2026.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a 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. Council approved its insurance cover at a meeting held 10 th September 2025.
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting of 16 th April 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.

⁹ Accounts and Audit Regulations

<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>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 16 th April 2025.
Additional comments:		

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>	YES	The Asset Register, as viewed on the Council's website, and as approved at the meeting of 7 TH May 2025 reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<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 31st March 2026 is £13,176 which reflects overall movement in the asset register covering acquisitions and disposals.
<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.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	As above
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register was reviewed and approved by council at a meeting held 7 th May 2025.
<i>Cross checking of insurance cover</i>	YES	Council has insurance under all risks cover for its assets as specified under generic 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 to the Annual Governance Accountability and Return (AGAR) following changes to 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?	Not confirmed	A link is provided to councils Publication Scheme on the website, however this was not working at the time of the internal audit review so could not be confirmed. Furthermore there is no evidence of a review of this policy within the audited year.
Is the Council compliant with the General Data Protection Regulation requirements? Councils, including parish meetings 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	NO	Council has taken steps to ensure compliancy with the GDPR requirements having a Privacy Notice (not detailed as reviewed since 2021) and a Records Management Policy published on the council website. At a meeting held 16th April 2025 council recorded within its minutes that it was looking to adopt a Data Breach Policy and a Subject Access Request Policy however none have been adopted. RECOMMENDATION: Council should look to have in place, and regularly review: • Impact assessments • Privacy notices (published inc. for employees and evidence of review) • Procedures for dealing with subject access and freedom of information requests • Procedures for dealing with data breaches • Data retention policies including disposal

¹² Data Protection Act 2018

<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly Met</i>	To ensure compliance with the requirements of the <u>Transparency Code for smaller authorities</u> (turnover not exceeding £25,000), Council is aware that the following should be published on a public website not later than 1 July: • Internal Audit Report • List of Councillors and Responsibilities • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts • Annual Governance Statement • Asset Register • and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014. RECOMMENDATION: Council must also publish the Internal Audit Report, which has not been completed for 2024/2025.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i>	YES	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website. The website accessibility statement on the Council operated website details technical information of the website along with the methods used for testing, 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. RECOMMENDATION: WCAG2.2 is the latest 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,

¹³ Website Accessibility Regulations 2018

		understandable, and robust (POUR) for all users, including those with situational disabilities”.
<i>Has website accessibility been tested, at least annually?</i>	NO	Council website accessibility details the last testing of the site as 30 th September 2020, with a statement review completed 8 th September 2023. RECOMMENDATION: That council reviews its Website Accessibility at least annually to ensure it is compliant with Accessibility Regulations.
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴ For example <u>clerk@abccouncil.gov.uk</u> or <u>clerk@abccouncil.org.uk</u></i>	YES	Council operates with a .gov.uk email address for the Clerk and Councillors
<i>Does the council have an IT policy that is tailored to the council?¹⁵</i>	NO	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.
Additional comments:		

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 formally considered by Council at a meeting held 9 th July 2025.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met	Whilst the internal audit report for the previous year was not provided, it is noted in the minutes that the following items were raised requiring action. • To publish all items of expenditure above £100 on the Council's website. • To publish details of public land and building assets on the website. • To comply with the requirements of the Transparency Code in accordance with the guidance. COMMENT: <i>To comply with the transparency code, council must also publish the internal audit report.</i>
<i>Has the Council confirmed the appointment of an internal auditor?¹⁶</i>	YES	SALC were appointed as the Council's internal auditors for 2025/2026 at the meeting held 4 th March 2026.
<i>Has the letter of engagement been approved by full council?¹⁷</i>	YES	The letter of engagement was approved by council at the meeting held 4 th March 2026.
Additional comments:		

¹⁶ Practitioners' Guide

¹⁷ 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? ¹⁸	N/A	Council was exempt from a Limited Assurance Review.
Has appropriate action been taken regarding the comments raised?	N/A	As above.
Additional comments:		

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.

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		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹⁹	YES	The Annual Meeting of the Parish Council was held on 7 th May 2025 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> 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. 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 East Suffolk Council website of the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby storage is provided by Microsoft 365.
<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:		

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

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

The Internal Auditor would like to thank the Interim Clerk for their assistance in the completion of the Internal Audit Review for 2025/2026. It is noted that there have been substantial changes to the Clerk / Rfo over the course of the year, and that council has done it's utmost to ensure it continued to function as effectively as possible.

Signed: J. Lawes

Date of Internal Audit Report: Monday 6th July 2026

On behalf of Suffolk Association of Local Councils