

Internal Audit Report for BRANTHAM

for the period ending 31 March 2025

Clerk	Sarah Keys
RFO (if different)	
Chairperson	Mal Bridgeman
Precept	£63,636.00
Income	£128,538.23
Expenditure	£104,548.96
General reserves	£3,397.61
Earmarked reserves	£166,941.29
Audit type	Annual
Auditor name	Karen Hall-Price

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption

- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2024/25 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses Scribe Accounting 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.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	Yes	Council operates its accounts on a receipts and payments basis in accordance with Proper Practices.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The council provides good evidence on a monthly basis 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 2 – 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?	Yes	<i>At the meeting on 26th February 2025 the council carried out an annual review of its Standing Orders and Financial Regulations. Use of the Model Standing Orders (produced by NALC in 2022) and Model Financial Regulations (produced by NALC IN 2024) are correct.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 26 th February 2025 and are based on the NALC Model Financial Regulations 2024 with provisions included as outlined under NALC Advice Note - Procurement – 8 January 2024.
Has the Council properly tailored the Financial Regulations?	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(d) (financial administration), the Council has appointed the Clerk to be responsible for the administration of the financial affairs of the Parish Council as confirmed within their financial regulations 1.5. This was confirmed at the May 2024 full parish council meeting.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – 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?		A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. <i>Comment: The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments. There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council's website.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the year 2024-2025 in the sum of £4,549.55 being verified but not yet

		received. The amount for 2023-2024 was received £1,753.19 on 5 th April 2024 and verified within the cash book and the bank statement.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	The General Power of Competence was adopted by Council at its meeting of 10 th May 2023.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	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 does not have any such loans
Additional comments:		

Section 4 – 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 Register as published 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. The Risk Register for the year under review was considered by the Finance Committee at a Finance Committee meeting held 26th February 2025 and adopted by full Council at its meeting of 5 th March 2025.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year in order to avoid financial or reputational consequences.
<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	<p>Council is in the 3rd year of a long term insurance policy in place under a specialist policy for local councils with Ansvar Insurance which expires end September 2025. The core cover shows for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £250k.</p> <p>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 to be received in the following April.</p> <p>During the year, being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance. The annual review of the Council's insurance is evidenced within the minutes of the September Finance Committee, the invoice for payment was approved at the October 24 meeting.</p> <p>Council also has in place two other policies for the Brantham Leisure Centre and the Village Hall, these were reviewed and approved at the meeting of 3rd April 2024.</p> <p><i>Comment: Council should ensure that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things)</i></p>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	At the Finance Committee meeting of 26 th February 2025, 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

⁴ Accounts and Audit Regulations

		adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<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 appointment⁵</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 by the parish council Finance Committee on 26 th February 2025
<i>POSITIVE COMMENTS - the Council has identified a number of risks to Brantham Parish Council and taken steps to control these. These are clearly identified and approved by the Council. In accordance with proper practices the council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance, and that the review of insurance cover has been reported back to full Council and duly minuted. By reviewing the terms of reference for internal audit the council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i>		

Section 5 – 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 2024/2025 was reviewed by the Finance Committee and presented to full council at its meetings held November 2023 and finalised at full council on 3 rd January 2024 as seen on the website provide details on the budget, precept and implications for Band D Council Tax were discussed.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £63,636 for 2024/2025, as confirmed at the 3 rd January 2024 meeting.

⁵ Practitioners Guide

<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes evidence that Council carried out its regular reviews covering the budget for the current year with a review of income and expenditure against budget for the year. The website shows June, August and December available for public view.
<i>Reserves held – general and earmarked⁶</i>	Yes	<p>The Council, as at year-end, had Earmarked Reserves totalling £166,941.29 with the balance being General Reserves of £3,397.61.</p> <p>The council has a general reserves policy which shows good practice Adopted by the Finance Committee in September 2022. Internal auditor could not find evidence that this policy had been reviewed or updated.</p>
<p>Additional comments: <i>Good practice in that recommended key stages of the budgetary process are as follows:</i></p> <ul style="list-style-type: none"> <i>decide the form and level of detail of the budget</i> <i>review the current year budget and spending</i> <i>assess levels of income</i> <i>bring together spending and income plans</i> <i>provide for contingencies and consider the needs of reserves</i> <i>approve the budget</i> <i>confirm the precept</i> <i>review progress against the budget regularly throughout the year</i> 		

⁶ 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 6 – 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. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council. In accordance with the Council's Standing Orders.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £63,636 from Babergh and Mid Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in 2024. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account received in April and September as two payments of £31,818.00.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	During the year under review, Council reported CIL expenditure as follows: £67,603.98 Starting Balance £49,974.64 Income £13,318.00 Expenditure £104,260.62End Balance
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	Yes	CIL Income received is reported to full council and the minutes evidence reviews of the balances and income / expenditure at each meeting. The Annual CIL Statement for the year 2024 - 2025 has been uploaded onto the Council's website although it is unsigned.
Additional comments:		

Section 7 – 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>	N/A	The Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	As above
Additional comments:		

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 5 employees detailed on its payroll during the period under review. 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. All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. The Clerk has confirmed that No employee is paid the national minimum wage.
<i>Minimum wage paid?</i>	No	
<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>Comment: Council should note the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.</i>
<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 payments made covering salary and PAYE all 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?⁸</i>	Yes	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider NEST. Council records its re-declaration date to the Pension Regulator of 21 st April 2024 and is therefore not due for re-declaration until 2027.
<i>Have pension re-declaration duties been carried out</i>	Yes	As above.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.
Additional comments:		

⁸ The Pension Regulator – [website click here](#)

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Asset Register, was made available through the audit process but as yet is not available to view on the Council's website. It is noted that the declared value for all assets at year-end (31.03.2025) is £615,039 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	<p>The Asset Register had a declared value of £615,039.48 for the year ending 31 March 2025 and is entered in Section 2, Box 9 of the 2024/25 AGAR as £615,039</p> <p>Values of the assets are included within the Asset Register.</p> <p>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.</p> <p>Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.</p>

⁹ Practitioners Guide

<i>Are copies of licences or leases available for assets sited at third party property?</i>	Yes	Council holds a lease for the Leisure Centre and car park space at the vets. All paper copies are held with the solicitors Birkett's and copies are confirmed as being held on file by the Clerk.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The Asset Register provided was dated 27 th February 2025. It does not appear to have been approved by either the Finance Committee or at full council at the time of the internal audit. However the previous year this was done in April 2024 so can assume this is an annual review.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its assets as specified under generic headings on the insurance schedule.
Additional comments: <i>Councils should be mindful of the guidance in Governance and Accountability for Smaller Authorities for England (March 2024) regarding valuation of assets and ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended it will need to publish and provide explanations in changes in value to any previously recorded assets.</i>		

Section 10 – 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	Bank reconciliations are completed on a monthly basis and reconcile with the cash sheets. These are then signed off by the RFO and the Chair of the Finance Committee.
<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 2025) the balance across the council's accounts stood at £170,338.90 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation. The Agar confirms this figure rounded to £170,339

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	<p>Balances across the Council's accounts are reported at each meeting of Finance Committee and 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.</p> <p>Financial reports are submitted to the Council including a summary of income and expenditure in accordance with the Council's own Standing Orders.</p>
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Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments or income and expenditure basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	<p>The end of year accounts and supporting documentation were well presented for the internal auditor review.</p> <p>There is a full audit trail from records to presented accounts.</p>
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR
<i>Did the Council meet the exemption criteria and correctly declared 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 of</i>	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the Council correctly provided for the exercise of elector's rights during Summer 2024.

¹⁰ Annual Governance & Accountability Return (AGAR)

<i>public right as required by the Accounts and Audit Regulations 2015?</i>		<p>The RFO had set the dates for the inspection of the Council's accounts and associated documents as 10th June 2024 to 22nd July 2024 with the date of the notice being 1st May 2024.</p> <p><i>Public Inspection: All files were available to view on the councils website.</i></p>
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	<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 did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024.</p> <p>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.</p> <p><i>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.</i></p>
Additional comments:		

¹¹ Accounts and Audit Regulations 2015

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		Internal auditor commentary
Has the Council considered the previous internal audit report?	Yes	The Internal Audit Report for the period ending 31 st March 2024 was formally considered by and approved for adoption at the meeting of full Council of 5 th June 2024. The RFO confirmed to council that there were no necessary actions in accordance to any recommendations and comments raised within the report
Has appropriate action been taken regarding the recommendations raised?	N/A	There were no recommendations raised in the internal audit process for 2023-24
Has the Council confirmed the appointment of an internal auditor? Has the letter of engagement been approved by full council?	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2025 at the Finance Committee meeting of 2 nd September 2024. The minutes reflect that the letter of engagement was approved by the Finance Committee at the meeting of 26 th February 2025 and re-confirmed that SALC would be the approved internal auditor for the year 2024-25. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
Additional comments:		

Section 13 – 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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?</i> ¹²	Not reported	It is minuted within the Finance Committee minutes of 25/09/24 and full parish council minutes of 09/24 that the council is awaiting the completed external audit report. It does not appear to have been revisited or recorded within the minutes that the report was received or the conclusion of audit notice was received. The invoice for payment was submitted for approval at the October meeting and paid. The conclusion of audit notice is available on the parish council website and no recommendations were raised for action.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no recommendations raised in the internal audit process for 2023-24
Additional comments:		
Section 14 – 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> ¹³	Yes	The Annual Meeting of the Parish Council was held on 1 May 2024 and the first item on the agenda was the election of Chairperson.

¹² 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.*

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

<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the District Authority's Website the Register of Interests 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>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	<p>Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations.</p> <p>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.</p> <p>COMMENT: The final quarter of expenditure totalling £500 or more for the period ending March 2025 is yet to be uploaded. The report was also missing and commented on in the previous years audit but there were reports uploaded for the period end of June 2024 and end of December 2024 that were available for public viewing.</p> <p>Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> ¹⁵	Yes	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Certificate Registration number ZA422381 expiring

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

¹⁵ Data Protection Act 2018

		<p>04/06/2025. Freedom of Information Schedule of Publications is not published on the Council's website</p> <p>The ICO's Model Publication Scheme information sheet has been uploaded onto the council's website. However, this does not constitute a Model Publication Scheme document as defined under the Freedom of Information 2000 as it has not been tailored to the council to accurately reflect council's activities undertaken and the manner in which information will be made available. Such a scheme is different to a Freedom of Information Policy which provides details on the making of a request for information and the procedures that will be followed by the council in formulating its response to such a request.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> • The ICO certificate as a licenced data controller needs to be uploaded onto the parish council website • Council is advised to review the information it holds and, using the provisions of the Model Publication Scheme as a template, tailor the scheme to the parish council and provide the details within the categories under the scheme. This should then be published and reviewed on a regular basis.
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>Yes</p>	<p>Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p> <p>There is a comprehensive suite of policies and procedures to help the council adequately handle personal data.</p>

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council operates with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council uses a system whereby a back-up of the council's data is taken and stored appropriately using Microsoft 365.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	Terms of Reference published on the council website are dated 2021, reviewed 2023. It is recorded within the minutes of 01/05/24 that the TOR's were reviewed with no amendments / updates evidencing regular reviews. It should be noted that the review date should be updated on the TOR's available for public view on the website.
Additional comments:		

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 22nd April 2025

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide