Internal Audit Report for Hargrave Parish Council

for the period ending 31 March 2026

Clerk	Nicola Calder
RFO (if different)	
Chairperson	David Taylor
Precept	£5,800.00
Income	£7,412.23
Expenditure	£9,302.10
General reserves	£2,009.82
Earmarked reserves	£5,202.64
Audit type	Annual – Exempt Authority – Income & Expenditure less than £25,000)
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 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*Partially*	*Council's Standing Orders, are based on the 2018 model published by the National Association of Local Councils (NALC), and are fully tailored to the council. They were adopted at the meeting held on 8th July 2025.* ***COMMENT: Council is advised to consider adopting the latest NALC Model Standing Orders (England) 2025 to ensure its standing orders reflect current legislation, governance requirements and best practice guidance.***
Are Financial Regulations up to date and reviewed annually?	*Partially*	*Financial Regulations, as seen on the Council's website, are based on the model published by NALC, Model Financial Regulations in April 2024. Council approved its Financial Regulations at a meeting of council held on 17th March 2025.* ***COMMENT: Council may wish to note that there are more up to date versions available that should be used for the review moving forward with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 https://www.nalc.gov.uk/resource/procurement.html***
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 as part of the Financial regulations but also re-affirmed at the 12th March 2025 meeting.*
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 in the sum of £6,955.00 was formally approved by full Council at a meeting on 15th January 2025.*
Verify that the precept amount has been agreed in full Council and clearly minuted	*Yes*	*The precept for the year 2025 – 2026 was discussed and approved at the meeting of 15th January 2025 and set at £5,800.00. A 5% uplift was agreed in line with SCC increase on council tax. This will increase band D by 3.4% to £47.40*
Regular reporting of expenditure and variances from budget	*Yes*	*The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget along with forecasts for the remainder of the year on a qtly basis.*
Reserves held – general and earmarked[2]	*Yes*	*The Council, as at year-end, had:* ***Earmarked Reserves totalling £5,202.64*** ***General Reserves of £2,009.82*** ***Overall reserves - Earmarked + General reserves = £7,212.46.***
Additional comments:		

[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		*Internal auditor commentary*
Is the ledger maintained and up to date?	*Yes*	*The council uses a spreadsheet to form the basis of their accounting system detailing receipts and payments. This 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.* *The Clerk provides data for analysis and produces clear financial statements for the parish council.*
Is the ledger on the correct basis in relation to the gross income/expenditure? (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	*Yes*	*Council has elected to report its financial matters on a receipts and payments basis.*
Is the cash book up to date and regularly verified?	*Yes*	*Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified against bank statements by council on a bi-monthly basis.*
Is the arithmetic correct?	*Yes*	*A number of spot checks were carried out and the functionality of the cashbook was found to be in order.*
Additional comments:		

Section 4 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		*Internal auditor commentary*
Is there supporting paperwork for payments with appropriate authorisation?	*Yes*	*A selection of random payments were cross checked against the 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.*
Where applicable, are internet banking transactions properly recorded and approved?	*Yes*	*Internet banking is operated in accordance with the Council's own financial regulations for the settlement of the Council's expenditure. A two-signatory security system for payments settled is in place. This was reconfirmed as the councils preferred method of payments at the 7th May 2025 meeting.*
Is VAT correctly identified, recorded, and claimed within time limits?	*Yes*	*VAT is identified in the cash book with and the reclaim for the period covering the year 2024-2025 in the sum of £521.46 was received to bank on 15/05/25 and verified. The 2025-2026 VAT has been appropriately identified in relation and correctly accounted for according to the council's business and non-business activities as £721.09 and has not yet been reclaimed.*
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. Payments are reported to full council and are of clear benefit to the electorate. Payments for the year under review total £1,000.00 and are in accordance with statutory limits.*
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*N/A*	*Council has no such loan*
Additional comments:		

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*Yes*	*Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the Clerk / RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received and that income received is promptly banked.*
Is income reported to full council?	*Yes*	*Income received is reported to full Council within the financial reports submitted to full Council in accordance with council's financial regulations*
Does the precept recorded agree to the Council Tax Authority's notification?	*Yes*	*Council received precept in the sum of £5,800 paid in 1 instalment from West Suffolk District Council for the period under review as reported to full*

[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.*

		Council within its Financial Reports at its meeting of 7th May 2025. 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.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*N/A*	*During the year under review, Council did not receive any CIL receipts*
Is CIL income reported to the council?	*N/A*	
Does unspent CIL income form part of earmarked reserves?	*N/A*	
Has an annual report been produced?	*N/A*	
Has it been published on the authority's website?	*N/A*	
Additional comments:		

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*No*	Council does not operate a petty cash system.
If appropriate, is there an adequate control system in place?	*N/A*	
Additional comments:		

[5] Community Infrastructure Levy Regulations 2010

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*Yes*	A number of samples were tested. There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
Do bank balances agree with bank statements?	*Yes*	*Bank balances agree with period end statements and, as at year end (31st March 2026) the balance across the council's accounts stood at £7,212.46 as recorded in the Statement of Accounts and on the Year-end Bank Reconciliation of £7,212*
Is there regular reporting of bank balances at Council meetings?	*Yes*	*There is regular reporting of bank balances within the detailed financial reports submitted to the council. Council continues with the system whereby the monthly reconciled bank accounts are presented to the council appointed Internal Controller ensuring that there is access to not only the reconciliation of the cash book to bank statements but also the underlying background evidence upon which the reconciliation is based.* *Comment: Approval of the bank reconciliation by the authority or an authority nominee is not only good practice but is also a safeguard for the Responsible Financial Officer and fulfils one of the authority's internal control objectives.*

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
Do all employees have contracts of employment?	*Yes*	*Council had 1 employee on its payroll at the period end of 31st March 2026 Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment in place.* *All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.* *No employee is paid the national minimum wage*
Has the Council approved salary paid?	*Yes*	
Are all employees paid at least the minimum wage?	*Yes*	
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?	*Yes*	*There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.*
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*Yes*	*The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations*
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*Yes*	Council is aware of its pension responsibilities. Pension red-declaration was due in January 2026 and applied for in November 2025.
Have pension re-declaration duties been carried out	*Yes*	*A redeclaration of compliance with regards to re-enrolment was submitted to the Pension Regulator on 23rd January 2025 and reported to full council as completed at the 12th March 2025 meeting.*
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*N/A*	*There were no additional expenses made during the year under review.*
Additional comments:		

[6] The Pension Regulator – website click here

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*Yes*	*The Internal Auditor confirms that, having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced*
Financial trail from records to presented accounts	*Yes*	*The end of year accounts and supporting documentation were well presented for the internal auditor review.* *There is a full audit trail from records to presented accounts.*
Has the appropriate end of year AGAR[7] documents been completed?	*Yes*	*As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The accounting summary statements were signed off at the meeting of the Parish Council on 12th May 2026.*
Did the Council meet the exemption criteria for 2024-2025 and correctly declared itself exempt?	*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 7th May 2025 The minutes of 7th May 2025 demonstrate that Sections 1 and 2 and the Certificate of Exemption were reviewed, and permission was given for the Chair and Clerk to sign the documents. *Comment: Council has ensured that there is formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015.*
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?	*No*	*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 during Summer 2025. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Tuesday 23rd June*

[7] Annual Governance & Accountability Return (AGAR)

		2025 to Monday 23rd July 2025 with the date of the notice being 7th May 2025. This covers the first 10 working days of July as required but does not cover the 30 working days required. The dates were also inaccurate and should have been from Monday 23rd June – Friday 1st August 2025. **Council needs to ensure the 30 working days inspection period is inclusive and must include the first 10 working days of July.**
Have the publication requirements been met in accordance with the Regulations?[8]	*Partially*	In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 and published the following on a public website: **AGAR** • Certificate of Exemption • Section 1 – Annual Governance Statement 2024/2025 • Section 2 – Accounting Statements 2024/2025 Annual Internal Audit Report 2024/2025 • 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. Council needs to ensure the 30 working days inspection period is inclusive and must include the first 10 working days of July.**
Additional comments:		

[8] Accounts and Audit Regulations 2015

Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	*Yes*	The risk assessment documentation as reviewed provides details of the financial 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 approved at meeting of the 7th May 2025.
Is there evidence that risks are being identified and managed?	*Yes*	Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee ***and*** *has been reviewed on an annual basis?*	*Yes*	*During the period under review, council had insurance in place under a Local Councils policy with Zurich Insurance renewal date of 30/09/2026 which shows core cover for the following: Public liability: £12million; Employers Liability: £10million and Fidelity Guarantee of £250 thousand.*
Evidence that internal controls are documented and regularly reviewed[9]	*Yes*	*In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it was confirmed at the 13th January 2026 meeting that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective to address the risks associated with the management of public finances. It is recognised that*

[9] Accounts and Audit Regulations

		the Clerk provides full information and financial reports to the council at every meeting.
Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment[10]	*Yes*	*In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements within its Internal Control Policy.*
Additional comments:		

Section 11 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*Yes*	*It is noted that the declared value for all assets at year-end (31.03.2026) is £51,850 which reflects a slight movement in the asset register covering acquisitions and disposals and this is the value submitted on the Draft Annual Governance and Accountability Return for the Internal Audit showing an asset value of £51,850*
Is the value of the assets included? (Note value for insurance purposes may differ)	*Yes*	
Are records of deeds, articles, land registry title number available?	*N/A*	
Are copies of licences or leases available for assets sited at third party property?	*N/A*	
Is the asset register up to date and reviewed annually?	*Yes*	*The Asset Register, as viewed on the Council's website, was reviewed and approved at the meeting of 10th March 2026 was reviewed during the year and signed off on 7th May 2025 and reflects those items listed*

[10] Practitioners Guide
[11] Practitioners Guide

		under insurance and within the Parish Council's remit for maintenance and ownership.
Cross checking of insurance cover	*Yes*	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule. The Asset Register was reviewed during the Internal Audit and a spot check of assets against the insurance schedule was undertaken to ensure that all assets are recorded appropriately and under insurance. Council has insurance under all risks cover for its assets as specified under the headings on the insurance schedule.
Additional comments:		

Section 12 – Assertion 10 The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners' Guide 2025.		
Evidence		*Internal auditor commentary*
Has the Council registered with the Information Commissioner's Office (ICO)?[12]	*Yes*	*The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Expires 7th August 2026.* ***The ICO Certificate should be made available on the parish council's website.***
Is there an adopted council publication scheme and is it reviewed regularly?	*Yes*	*As defined under the Freedom of Information Act 2000, council has adopted and published a Publication Scheme that was available on the parish council website.*
Is the Council compliant with the General Data Protection Regulation requirements?[13] *Councils must:*	*Yes*	Council has taken active steps to ensure compliancy with the GDPR requirements, evidenced on their website and they have adopted a number of GDPR Policies that provides clear responsibilities and obligations of the

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

• *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*		Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. *Comment: The Privacy Policy on the Parish Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.* *COMMENT: To achieve best practice, councils are recommended to:* • *Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments.* • *Provide regular data protection compliance training for council staff and councillors.* • *Have appropriate information compliance policies and ways of working in place that reflect how the council operates to protect personal data from breaches*
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*Yes*	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2025/2026 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.

Has the Council published a website accessibility statement on their website in line with Regulations?[14]	*Yes*	*Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, the internal auditor verified that a website accessibility statement is available 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.*
Has website accessibility been tested, at least annually?	*Yes*	*Council has taken necessary steps to review website accessibility through a third party that has carried out a website accessibility audit in January 2025. This is now due to be reviewed.*
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?[15] *For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk*	*Yes*	*Council operates with a .gov.uk email address for the Clerk.*
Does the council have an IT policy that is tailored to the council? [16]	*Yes*	*The IT and email policy was adopted* by the parish council at the meeting of 13th January 2026. With a review date scheduled for November 2026.
Additional comments:		

[14] Website Accessibility Regulations 2018
[15] Practitioners Guide
[16] Practitioners Guide

<table>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Evidence</td><td>Internal auditor commentary</td></tr>
<tr><td>Has the Council considered the previous internal audit report?</td><td>Yes</td><td>The Internal Audit Report for the period ending 31st March 2025 was reported as received and recommendations considered at the 9th September 2025 meeting.</td></tr>
<tr><td>Has appropriate action been taken regarding the recommendations raised?</td><td>Yes / Partially</td><td>There was an actions report raised by the council following the internal audit report for 2024-2025. The report available on the parish council website does not provide the actions taken and the date the actions were completed however there is evidence within the minutes that confirm the actions have been attempted.
There is now a financial risk assessment in place and physical risk assessments these are available on the parish council website.
The updates to the Standing Orders did not include using the latest template available but they were updated and reviewed by council.</td></tr>
<tr><td>Has the Council confirmed the appointment of an internal auditor?[17]
Has the letter of engagement been approved by full council?[18]</td><td>Yes / Partially</td><td>SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the meeting of 12th March 2026. The letter of engagement was identified to the internal auditor as being received 16/03/26 but was not minuted as being circulated and approved by full council although it is confirmed as above that SALC is the appointed auditor for the financial year ending 31st March 2026.
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 but must record within the minutes the receipt, circulation and approval of SALC's letter of engagement for the internal audit by full council.</td></tr>
<tr><td colspan="3">Additional comments:</td></tr>
</table>

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

Section 14 – External audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous external audit report?[19]	*N/A*	Council was exempt from a Limited Assurance Review.
Has appropriate action been taken regarding the comments raised?	*N/A*	Council was exempt from a Limited Assurance Review.
Additional comments:		

Section 15 – Additional information The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [20]	Yes	*The Annual Meeting of the Parish Council was held on 7th May 2025 and the first item on the agenda was the election of Chairperson.*
Is there evidence that Minutes are administered in accordance with legislation? [21]	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.*
Is there a list of members' interests held?	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.*

[19] Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes hould reflect that these have been received.*
[20] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[21] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	*Council does not have any Trustee Responsibilities.*
Is there evidence that electronic files are backed up?	*Yes*	*Council uses a system whereby a back-up of the council's data is taken and stored appropriately.*
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*N/A*	Council does not operate with a committee system.
Additional comments:		

Signed: Karen Hall-Price

Date of Internal Audit review: 10/06/2026 11/06/2026 12/06/2026 Date of Internal Audit Report: 15/06/2026

On behalf of Suffolk Association of Local Councils