Internal Audit Report for Tattingstone Parish Council

for the period ending 31 March 2026

Clerk	Rachel Belcher-Naim
RFO (if different)	As above
Chairperson	Councillor Andrea Mendel
Precept	£17,005.80
Income	£19,475.80
Expenditure	£21,635.92
General reserves	£23,975.68
Earmarked reserves	£19,727.05
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		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*YES*	Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (NALC), April 2025 and are fully tailored to the council. Council approved its Standing Orders at a meeting of council held 1st September 2025.
Are Financial Regulations up to date and reviewed annually?	*YES*	Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note Council approved its Financial Regulations at a meeting of council held 1st September 2025.
Has the Council properly tailored the Financial Regulations?	*YES*	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)?[1]	*YES*	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was reconfirmed by full Council at its meeting 6th May 2025.
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	*Partly Met*	The budget for the year 2025/2026 was discussed at the Council meeting of 2nd January 2025 although there is no clear confirmation within the minutes as to the final budget figure being set. It was noted within the minutes that due to not having a Clerk / RFO in place at the time of the meeting, to base its precept request on current levels of expenditure, factoring in percentage increases. **Recommendation:** To ensure transparency in the budgetary process Council should evidence, by recording within the minutes, the budget being set alongside the reasoning for such a budget.
Verify that the precept amount has been agreed in full Council and clearly minuted	*NO*	The precept was set at £17,005.80 for 2025/2026 as evidenced on the precept form submitted to the charging authority. There was no evidence within the minutes of the precept figure being set, or approved by council with no detail of the impact this would have on a Band D dwelling, or percentage increase. **Recommendation:** The Council should ensure that both the annual budget and precept are formally approved and clearly recorded within the meeting minutes. In accordance with proper practices, as set out in the NALC Model Financial Regulations, the Council is required to prepare and approve a budget and determine its council tax requirement prior to setting the precept. The approved budget, precept amount, and the Council's resolution to approve them should be evidenced within the minutes to provide a clear and transparent audit trail demonstrating that the decision has been properly considered and authorised.

Regular reporting of expenditure and variances from budget	*YES*	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget along with forecasts for the remainder of the year
Reserves held – general and earmarked[2]	*YES*	The Council, as at year-end, had Earmarked Reserves totalling £19,727.05 with the balance being General Reserves of £23,975.68 with overall reserves standing at £43,702.73 ***Comment:*** *Council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for earmarked reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).*
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 Scribe to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the Parish Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
Is the ledger on the correct basis in relation to the gross income/expenditure?	*YES*	Council's gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council's operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
Is the cash book up to date and regularly verified?	*YES*	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council. A nominated councillor completes an accounting spot check which is reported at the following council meeting.
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		
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 minutes, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. The RFO uploads copies of the invoices for payments made within the Scribe system ensuring information is easily accessible for verification. Council ensures both payments made and those approved retrospectively are detailed within council minutes and published on the website.
Where applicable, are internet banking transactions properly recorded and approved?	*YES*	Internet banking is operated in accordance with the Council's own Online Banking Policy. The continuation of BACS payments was approved by council at its meeting held 6th May 2025 where it was confirmed dual authorisation was required in accordance with its adopted Financial Regulations 6.9 and 6.10. Councils Online Banking Policy was reviewed and approved by council at a further meeting held 7th July 2025.
Is VAT correctly identified, recorded, and claimed within time limits?	*YES*	Council evidenced submission and receipt of quarterly VAT returns. £540.81 Quarter 1 £229.66 Quarter 2 £150.31 Quarter 3 Submissions are generated by the Scribe Accounting tools.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[3]	*YES*	The council has confirmed eligibility criteria to enable it to exercise the GPOC and adopted the same at its meeting on 9th May 2023.
Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*N/A*	Council has the GPoC.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*N/A*	Council has no loans.
Additional comments:		

[3] Localism Act
[4] *Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.*

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*YES*	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
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 £17,005.80 from Babergh District Council for the period under review as reported to full Council within its Financial Reports. This was evidenced as received in the council Community Account in two payments of £8,502.90 in April and September 2025.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*YES*	Council received no CIL income.
Is CIL income reported to the council?	*N/A*	As above
Does unspent CIL income form part of earmarked reserves?	*YES*	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £23,390.62 which has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.

[5] Community Infrastructure Levy Regulations 2010

Has an annual report been produced?	*YES*	The council has complied with its duty to produce annual reports that detail the amount of CIL funds received and spent and has demonstrated it understands the requirements to comply with its duty to produce and publish the annual report. ***Comment:*** *The 2024/2025 CIL Report as published on the council website details a year end figure of £23,188.12.*
Has it been published on the authority's website?	*YES*	The annual report for the year ending 31st March 2026 was verified by the internal auditor and the council understands that it should comply with its duty to upload the annual report onto its website.
Additional comments:		

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*N/A*	Council does not operate a petty cash system.
If appropriate, is there an adequate control system in place?	*N/A*	As above.
Additional comments:		

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*YES*	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 £43,702.73 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
Is there regular reporting of bank balances at Council meetings?	*YES*	Balances across the Council's accounts are reported at each meeting of full Council. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
Do all employees have contracts of employment?	*YES*	Council had one employee on its payroll at the period end of 31st March 2026. The employment contract was not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment in place.
Has the Council approved salary paid?	*YES*	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
Are all employees paid at least the minimum wage?	*YES*	Employee is paid at least the national minimum wage.
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?	*YES*	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*YES*	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*YES*	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.

[6] The Pension Regulator – website click here

Have pension re-declaration duties been carried out	*NO*	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator in April 2023. **RECOMMENDATION:** Re-declaration is required every three years, with the re-declaration due to have taken place April 2026. If not already completed council should ensure this is done at its earliest opportunity.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*YES*	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*YES*	Accounts are produced on a receipts and payments basis and all found to be in order.
Financial trail from records to presented accounts	*YES*	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
Has the appropriate end of year AGAR[7] documents been completed?	*YES*	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it is required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	The council was unable to declare itself exempt for 2024/2025.
During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	*YES*	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 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 Monday 30th June 2025 to Friday 8th August 2025 with the date of the notice being Friday 27th June 2025.

[7] Annual Governance & Accountability Return (AGAR)

Have the publication requirements been met in accordance with the Regulations?[8]	*YES*	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2025 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
Additional comments:		

[8] Accounts and Audit Regulations 2015

Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	*YES*	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by full Council at its meeting of 7th July 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*	Council has insurance in place under a specialist policy for local councils with Ansvar which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £50k. ***COMMENT**: Council should look at reviewing its fidelity cover to ensure it is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.*
Evidence that internal controls are documented and regularly reviewed[9]	*YES*	At the meeting of 7th July 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

[9] Accounts and Audit Regulations

		control arrangements were efficient and effective to address the risks associated with the management of public finances.
Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment[10]	*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 7th July 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
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*YES*	The Asset Register, as viewed on the Council's website, and as approved at the meeting of 6th May 2025, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
Is the value of the assets included? (Note value for insurance purposes may differ)	*YES*	It is noted that the declared value for all assets at year-end 31st March 2026 is £78,247 which reflects overall movement in the asset register covering acquisitions and disposals.
Are records of deeds, articles, land registry title number available?	*N/A*	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
Are copies of licences or leases available for assets sited at third party property?	*N/A*	
Is the asset register up to date and reviewed annually?	*YES*	The asset register was approved by the Council at its meeting on 6th May 2025 confirming it covers assets within the ownership or responsibility of the Council and again at the meeting held 5th May 2026.
Cross checking of insurance cover	*N/A*	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?	*Partly Met*	Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council has published on the website the Model Publication Scheme from the ICO, but should look to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website. **Comment:** Council has in place version 1.2 of the Model Publication Scheme and should look to review and adopt the latest version 3.0 which includes the added template detailing what information you hold, how this is accessible and if at any cost.
Is the Council compliant with the General Data Protection Regulation requirements?	*YES*	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that provide 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.

[12] Data Protection Act 2018

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?[13]	*Partly Met*	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement. WCAG2.2 is the standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low-vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are "perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities". **Recommendation:** That an Accessibility Statement be published to specify that it meets the legal requirements, alongside a review date. The Government digital accessibility webpage provides detailed guidance.

[13] Website Accessibility Regulations 2018

Has website accessibility been tested, at least annually?	*NO*	There is no evidence that a review of website accessibility has been carried out during the last financial year. ***Comment:*** *To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.*
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?[14] For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk	*YES*	Council operates with a .gov.uk email address for the Clerk and Councillors *ensuring that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.*
Does the council have an IT policy that is tailored to the council?[15]	*YES*	The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the meeting of 6th October 2025.
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		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*YES*	The Internal Audit Report for the period ending 31st March 2025 was formally considered by and approved for adoption at the meeting of full Council of 7th July 2025.
Has appropriate action been taken regarding the recommendations raised?	*YES*	Appropriate action was taken.
Has the Council confirmed the appointment of an internal auditor?[16]	*YES*	SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the meeting of 2nd February 2026.
Has the letter of engagement been approved by full council?[17]	*YES*	The letter of engagement was approved by full council at the meeting of 2nd March 2026. 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.
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]	*YES*	At the meeting of Council held 3rd November 2025, Council considered the report from the External Auditor for the year ending 31st March 2025.
Has appropriate action been taken regarding the comments raised?	*YES*	The following matter had come to the external auditor's attention: • The Notice of the Conclusion of the audit and external audit report and certificate were not published on the authority website.
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		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [19]	*YES*	The Annual Meeting of the Parish Council was held on 6th 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? [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.
Is there a list of members' interests held?	*YES*	Evidence was seen on the Babergh District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*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:		

[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

Signed: J. Lawes

Date of Internal Audit Report: Friday 12th June 2026

On behalf of Suffolk Association of Local Councils