

Internal Audit Report for Blundeston and Flixton Parish Council for the period ending 31 March 2026

Clerk	Anya Coleman
RFO (if different)	
Chairperson	Graham Wade
Precept	£15,000.00
Income	£15,308.30
Expenditure	£27,997.75
General reserves	£39,415.73
Earmarked reserves	£13,068.76
Audit type	Annual – Non-exempt authority
Auditor name	Colin Poole

Introduction

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

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

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

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	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 18 th November 2024 with a further review on the 17 th November 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. Council approved its Financial Regulations at a meeting of council held 16 th December 2025.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council appointed the Clerk to be responsible for the administration of the financial affairs of the relevant authority from 1 st June 2021.
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
<i>Verify that budget has been properly prepared and agreed</i>	Part-met	<p>2025/26 The setting of the budget for the year under review took place but was not minuted.</p> <p>2026/27 The minutes of the meeting held 20th October 2025 indicate a draft budget for 2026/27 was agreed to be considered in December, but no details were recorded. There was no further mention of the budget in subsequent minutes for 2025/26.</p> <p>Recommendation: <i>In order to evidence a properly prepared budget, the minutes should record as a minimum the expenditure budget agreed for the upcoming financial year. Good practice would include recording the anticipated income, precept required and any movement in reserves.</i></p>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Part-met	<p>The precept was set at the meeting held 16th December 2024. The only detail provided was that the precept would be increased by 22.53%.</p> <p>On 17th December the precept demand was submitted to East Suffolk District Council for £15,000. The clerk has been advised this figure was provided by ESDC as being the equivalent of a 22.53% increase in council tax.</p> <p>Comment: <i>The clerk advised that at the point of setting the precept, they had not been provided the tax base details by ESDC, without which no council can accurately calculate the precept. Even if ESDC had not yet officially agreed the tax base, it should, in common with other district councils, been able to provide estimates to councils to enable proper planning. Alternatively, the parish council should delay setting the budget and precept until this information is available.</i></p>

		<p>At the meeting held 17th November 2025 the council agreed to a precept of £20,000 for 2026/27.</p> <p>Recommendation: The council delays setting its budget and precept until December/January, when the tax base data will be available.</p>
<i>Regular reporting of expenditure and variances from budget</i>	YES	<p>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.</p>
<i>Reserves held – general and earmarked²</i>	YES	<p>The Council, as at year-end, had Earmarked Reserves £4,400 CIL Reserve £8,668.76 General Reserves of £39,415.73, which equates to 17 months' of net revenue. Overall funds standing at £52,484.49</p> <p><i>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. The council's general reserves appear excessive.</i></p> <p><i>There is no upper limit for earmarked reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i></p> <p>RECOMMENDATION: council should consider amending their reserves policy to clarify the intended level of general reserves to be maintained, and establish and set limits for new earmarked reserves. For instance, a reserve for repairs and replacement of assets.</p>
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		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses Scribe accounting package to produce reports on a Receipts and Payments/or Income and Expenditure basis and ensures that the financial transactions of the Parish Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council’s internal controls.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	YES	Council’s gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council’s operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis/income and expenditure basis
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council’s underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments: Council might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure. Statutory powers are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may		

include a requirement to obtain the consent of another body. Local Councils must exercise their powers subject to the provisions of the general law.

Section 4 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against payment authorisation, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices.
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. <i>COMMENT: The clerk circulates details of all upcoming payments to all councillors and obtains agreement that the clerk can make the internet payment. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	YES	

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	Council has not adopted the General Power of Competence.
Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	Not Met	<p>There were no payments identified on Scribe as being made under this power for the year under review, however there were three payments listed in the accounts under donations:</p> <p>Donation to Churchyard £500 – Possibly Open Spaces Act 1906, or LGA 1972 s137. Donation to Rugby Club bus for local transport £500 – use Local Government and Rating Act 1997 s29 Donation to RBL for a wreath £50 – Use LGA 1972 s137.</p> <p>Comment: <i>The above donations all fit the purposes for using s137, but as a power of last resort alternative powers should be considered. The internal auditor and clerk have discussed the importance of the council identifying the powers the council is relying upon for expenditure. Clearly there is no risk that the expenditure limits were exceeded. The Good Councillor’s Guide (Available from SALC) provides a useful list of such powers.</i></p>
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:		

³ Localism Act

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

Section 5 – Income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council’s Financial Regulations. All income was received electronically as the result of direct debits or bank transfers. There was no invoiced income, so this was not tested.
<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 council’s financial regulations
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	£7,500 received 30/04/2025 £7,500 received 30/09/2025
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	YES	During the year under review, Council received CIL receipts totalling £10,253.76. The RFO has created an Earmarked Reserve for retained CIL balances.
<i>Is CIL income reported to the council?</i>	YES	CIL receipts received are reported to full Council within the financial reports submitted to full Council. £5,126.88 reported 17/11/2025 £5,126.88 reported 19/05/2025
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £8,668.76. This has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.

⁵ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	Yes	The 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.
<i>Has it been published on the authority's website?</i>	Yes	The Annual CIL Statement for the year 2025/26 has been uploaded onto the Council's 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
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 7 – Bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	There is evidence of good financial practice, 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.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31 st March 2026 Barclays A/C 3032 = £21,766.65 Barclays A/C 3016 = £30,717.84 Total = £52,484.49, which equals the cashbook balances
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are reported at each meeting of 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. 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
<i>Do all employees have contracts of employment?</i>	YES	Council had one employee on its payroll at the period end of 2025/26. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment in place.
	YES	Salary payments are not presented to the Council for approval and payments made in accordance with Council's own Financial Regulations, HMRC and expenses are presented. The minutes of the Council meeting of 18 th November 2024 confirm that the Council approved the Clerk's pay should be in line with NALC pay scales.
<i>Are all employees paid at least the minimum wage?</i>	YES	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	YES	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff.

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

<i>Have pension re-declaration duties been carried out</i>	YES	Yes, by SALC Payroll Services 23 rd June 2025
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.

Additional comments:

Section 9 – Year End procedures		
Evidence	<i>Internal auditor commentary</i>	
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and all found to be in order. Comment: Note that the council has exceeded £25,000 in expenditure and cannot declare exemption for 2025/26
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	YES	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3.
<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.

⁷ Annual Governance & Accountability Return (AGAR)

<p><i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i></p>	<p>YES</p>	
<p><i>Have the publication requirements been met in accordance with the Regulations?⁸</i></p>	<p>YES</p>	<p>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:</p> <ul style="list-style-type: none"> • Certificate of Exemption, page 3 • Annual Internal Audit Report 2024/25 • Section 1 – Annual Governance Statement 2024/25 • Section 2 – Accounting Statements 2024/25* • Explanation 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.
<p><i>Additional comments:</i></p>		

⁸ Accounts and Audit Regulations 2015

Section 10 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The council has an impressive set of policies covering a range of risks.
<i>Is there evidence that risks are being identified and managed?</i>	YES	The council has taken action on issues with playground equipment, to ensure that it is safe to use, and had inspections carried out.
<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	The council is ensured under the Clear council scheme with Ecclesiastical. Employer’s Liability = £10m Public Liability = £10m Fidelity Insurance = £250,000
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting of 15 th September 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment¹⁰</i>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 15 th September 2025.
Additional comments:		

⁹ Accounts and Audit Regulations

¹⁰ Practitioners Guide

Section 11 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	YES	The Asset Register, as viewed on the Council's website, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end (31.03.2026) is £46,478.14 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	YES	
<i>Cross checking of insurance cover</i>	YES	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
Additional comments:		

¹¹ Practitioners Guide

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners’ Guide 2025.		
Evidence	<i>Internal auditor commentary</i>	
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?¹²</i>	YES	ZB778089 expiring 6 th October 2026
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	As defined under the Freedom of Information Act 2000, council has published a Publication Scheme.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	<p>Council has taken active steps to ensure compliancy with the GDPR requirements, evidenced below and has adopted GDPR Policies during the year 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.</p> <p>The following are in place and have been reviewed during 2025/26</p> <ul style="list-style-type: none"> • <i>Impact assessments</i> • <i>Privacy notices</i> • <i>Procedures for dealing with subject access and freedom of information requests</i> • <i>Procedures for dealing with data breaches</i> • <i>Data retention policies including disposal</i> • <i>Data audit carried out (March 2026)</i> <p><i>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.</i></p>

¹² Data Protection Act 2018

<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>YES</p>	<p>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:</p> <ul style="list-style-type: none"> • 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.
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i></p>	<p>YES</p>	
<p><i>Has website accessibility been tested, at least annually?</i></p>	<p>YES</p>	<p>Council have taken necessary steps to review website accessibility through a third party that carried out a website accessibility audit on 30th March 2026.</p> <p><i>COMMENT: to ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.</i></p>
<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴</i></p>	<p>YES</p>	<p>Council operates with a .gov.uk email address for both the Clerk <u>and</u> Councillors, in accordance with best practice.</p>
<p><i>Does the council have an IT policy that is tailored to the council?¹⁵</i></p>	<p>YES</p>	<p>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 17th March 2025.</p>
<p>Additional comments: <i>The clerk and council are to be congratulated on their preparations for Assertion 10, demonstrating best practice in councillors having council email addresses, good website accessibility and adopting privacy and IT policies.</i></p>		

¹³ Website Accessibility Regulations 2018

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?	Part-Met	<p>The completion of the Internal Audit Report for the period ending 31st March 2025 was reported to the meeting of full Council of 19th May 2025.</p> <p>Comment: <i>If the minutes are taken at face value, it is insufficient for the Clerk to only report the internal audit has been done.</i></p> <p>Recommendation: <i>It is a requirement that Councillors see the report of the Internal Auditor and consider how to action recommendations within it, at full council.</i></p>
Has appropriate action been taken regarding the recommendations raised?	N/A	<p>No recommendations were raised, as only the AIAR was completed.</p>
Has the Council confirmed the appointment of an internal auditor? ¹⁶	Part-Met	<p>Whilst the minutes of 21st July 2025 indicate SALC were to be approached for a quote, the internal auditor is unable to confirm that the appointment of SALC to act as the parish council's independent internal auditor for the year 2025/26 has been approved by full council.</p> <p>Comment: <i>Council demonstrates understanding of the requirement to ensure there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective, as it intends to accept the SALC letter of appointment at the April 2026 meeting.</i></p>
Has the letter of engagement been approved by full council? ¹⁷	Not Yet	<p>This is to be done at the April 2026 meeting.</p> <p>Comment: <i>by approving the letter of engagement, Council would be following Proper Practices by ensuring it has clarity on the provision of internal audit including the roles and</i></p>

¹⁶ Practitioners' Guide

¹⁷ Practitioners' Guide

		<i>responsibilities, audit planning and timing of visits, reporting requirements, rights to access to information, members and officers, period of engagement and remuneration.</i>
Additional comments: <i>The parish council is required to satisfy itself that the appointed internal auditor is suitably qualified for the role.</i>		
<i>Colin Poole was a parish councillor for 16 years, including being Chair, is currently a town clerk of 13 years' standing, a qualified accountant, holds the PIALC internal audit qualification, CiLCA professional qualification for clerks, BA(hons) in Community Governance and is currently studying for an MA in Public Leadership. He is a trainer for SALC, delivering the Clerk, Councillor and Code of Conduct training courses.</i>		

Section 14 – External audit for the period under review		
<i>The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.</i>		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹⁸</i>	N/A	Council was exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	Council was exempt from a Limited Assurance Review.
Additional comments:		

¹⁸ Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Section 15 – Additional information	
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.	
Evidence	<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹⁹	Part-Met The Annual Meeting of the Parish Council was held on 19 th May 2026 and the first item on the agenda was the election of Chairperson. Recommendation: The minutes of the meeting records that the Clerk chaired the beginning of the meeting when the chairperson was elected. This is not in accordance with legislation LGA 1972 s15(4). The current Chair (if present) must preside over the election, including their own re-election.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²⁰	Part-Met The minutes are approved and signed at the following meeting. Recommendation: A number of improvements to the minutes are recommended: 1 - The minutes uploaded to the website do not have sequential page numbering and should do. 2 - The apologies list does not indicate if the reason for absence was approved or merely noted. This is a risk if a councillor should trigger LGA1972 s85(1) and there is a dispute as to whether the <u>reason</u> for their absence was approved. Note that councillors merely giving apologies without proffering a reason for absence means it is not possible for that absence to be approved. The reasons for absence do not need to be published; the clerk should maintain a separate register of attendance with those details.

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

		<p>3 - A number of the minutes do not provide a clear explanation of any outcome of a discussion, e.g. 17/11/2025 s12 just says ‘bank reconciliation’ – was this approved, rejected, incorrect, not ready? Minutes should not be a transcript, but they are both the legal record of a meeting and a prime source of evidence that the council is correctly carrying out its functions. Therefore it must contain sufficient detail to serve those purposes.</p> <p>4 - Planning matters: A parish council is a consultee in the planning process and therefore does not make the final decision. It may recommend approval or recommend refusal only. The language used in the minutes should reflect this consultative role. Minuting that the parish council has agreed or not agreed a planning application misrepresents this role and can cause confusion to the public.</p>
<p><i>Is there a list of members’ interests held?</i></p>	<p>YES</p>	<p>Evidence was seen on the District Authority’s website of the Register of Interests for all current Parish Councillors.</p> <p>Comment: Some of the councillors’ declarations might be incomplete, given the number of councillors responding ‘none’ to DPI-5 and DPI-6.</p> <p>RECOMMENDATION 1: Councillors should regularly review the information they have registered and correct/update it where required.</p> <p>RECOMMENDATION 2: A link to the appropriate section of the district website from the parish council website would be best practice.</p>
<p><i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i></p>	<p>N/A</p>	<p>Whilst councillors are appointed to a charity as trustees, the clerk has assured the internal auditor that the council has no responsibility for the charity.</p>
<p><i>Is there evidence that electronic files are backed up?</i></p>	<p>YES</p>	<p>Council uses a system whereby a back-up of the council’s data is taken and stored appropriately.</p>

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.
<i>Additional comments: Thank you to the Clerk for her assistance in completing this audit</i>		

Signed: 

Colin Poole
On behalf of Suffolk Association of Local Councils

Date of Internal Audit: 9th & 10th April 2026

Date of Internal Audit Report: 10th April 2026