

Internal Audit Report for Combs Parish Council for the period ending 31 March 2026

Clerk	Suzanne Ottewell
RFO (if different)	
Chairperson	Tony Kitson
Precept	
Income	£47,413.28
Expenditure	£33,065.16
General reserves	£30,871
Earmarked reserves	£70,270
Audit type	Annual – non-exempt authority
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		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>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.</i> <i>Council approved its Standing Orders at a meeting of council held 25th September.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	<i>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 NALCp Advice Note – Procurement, 3 February 2026 link to view the advice note</i> <i>Council approved its Financial Regulations at a meeting of council held on of 5th February 2026.</i>
Has the Council properly tailored the Financial Regulations?	Yes	<i>The Council's Financial Regulations have been tailored to the Parish Council</i>
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	<i>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.</i>
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>	Yes	<i>The budget for the year 2025/2026 in the sum of £23,512 was formally approved by full Council at a meeting on 9th December 2024</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	<i>The precept for the year 2025 – 2026 was discussed and approved at the meeting of 13th January 2025 and set at £10,106.00</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	<i>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</i>
<i>Reserves held – general and earmarked²</i>	Yes	<i>The Council, as at year-end, had Earmarked Reserves totalling £70,270 of which CIL reserves are £59,038.62 with the balance being General Reserves of £30,871 with overall reserves standing at £101,141.00.</i>
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	<i>The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council’s internal controls.</i> <i>It provides data for analysis allowing the RFO to produce clear financial management reports.</i>
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	Yes	<i>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>
<i>Is the cash book up to date and regularly verified?</i>	Yes	<i>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>
<i>Is the arithmetic correct?</i>	Yes	<i>A number of spot checks were carried out and the functionality of the cashbook was found to be in order.</i>
Additional comments:		

Section 4 – Payment controls		
<p>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.</p>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<i>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. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<i>Internet banking is operated in accordance with the Council's own Financial Regulations with its Unity Trust Account and is used for the settlement of the Council's expenditure. 3 members are required to make a payment, 1 to set up and 2 to authorise, this is in accordance with the risk assessment and evidence was provided to document this procedure.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the year 2024-2025 in the sum of £749.76 received 04/06/2025 being verified in the cashbook and bank statements.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	<i>Council has not adopted the General Power of Competence.</i>
Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	<i>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 £250.00 and are in accordance with statutory limits.</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<i>Council has no such loan</i>
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
<i>Is income properly recorded and promptly banked?</i>	Yes	<i>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 and that income received is promptly banked.</i>

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.

<i>Is income reported to full council?</i>	Yes	<i>Income received is reported to full Council within the financial reports submitted to full Council in accordance with council's financial regulations</i>
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	<i>Council received precept in the sum of £10,106 from Mid Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in April and September. 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.</i>
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	Yes	<i>During the year under review, Council received CIL receipts totalling £16,744.15 The RFO has created an Earmarked Reserve for retained CIL balances.</i> <i>The annual report for the year 2025-2026 details the following:</i> <i>Starting Balance £45,024.77</i> <i>Income Received £16,744.15</i> <i>Expenditure £2,730.30</i> <i>Balance Carried Forward £59,038.62</i> <i>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>
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
Additional comments:		

⁵ Community Infrastructure Levy Regulations 2010

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	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.
<i>Do bank balances agree with bank statements?</i>	Yes	<i>Bank balances agree with period end statements and, as at year end (31st March 2026) the balance across the council's accounts stood at £101,140.59 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.</i>

<p><i>Is there regular reporting of bank balances at Council meetings?</i></p>	<p>Yes</p>	<p><i>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.</i></p>
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<p>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.</p>		
<p>Evidence</p>		<p>Internal auditor commentary</p>
<p><i>Do all employees have contracts of employment?</i></p>	<p>Yes</p>	<p><i>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.</i></p>
<p><i>Has the Council approved salary paid?</i></p>	<p>Yes</p>	
<p><i>Are all employees paid at least the minimum wage?</i></p>	<p>N/A</p>	<p><i>All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.</i></p> <p><i>No employee is paid the national minimum wage</i></p>
<p><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></p>	<p>Yes</p>	<p><i>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></p>
<p><i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i></p>	<p>Yes</p>	<p><i>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.</i></p>

		<i>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>
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	Yes	Council is aware of its pension responsibilities
<i>Have pension re-declaration duties been carried out</i>	Yes	<i>A redeclaration took place on 4th January 2025 and is required every 3 years.</i>
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	<i>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.</i>
Additional comments:		

Section 9 – Year End procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	<i>Accounts are produced on a receipts and payments or income and expenditure basis and all found to be in order.</i>
<i>Financial trail from records to presented accounts</i>	Yes	<i>The end of year accounts and supporting documentation were well presented for the internal auditor review.</i> <i>There is a full audit trail from records to presented accounts.</i>

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

<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	Yes	<i>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>
<i>Did the Council meet the exemption criteria for 2024-2025 and correctly declared itself exempt?</i>	N/A	<i>As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.</i>
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	<i>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 23rd June 2025 to 1st August 2025 with the date of the notice being 12th June 2025</i>
<i>Have the publication requirements been met in accordance with the Regulations?⁸</i>	Yes	<p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2025 as it published the following on its website:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p>
<i>Additional comments:</i>		

⁷ Annual Governance & Accountability Return (AGAR)

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 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 updated at the meeting of the parish council on 10 th March 2025. The next review was undertaken in March 2026 with sign off at the April 2026 meeting.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and 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.
<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	<i>Council has insurance in place under a specialist policy for local councils with Zurich which shows core cover for the following: Public liability: £12m; Employers Liability: £10m and Fidelity Guarantee of £250k. This was discussed and recorded as part of the September monthly meeting.</i>
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	Yes	<i>In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it was confirmed at the 9th March 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</i>

⁹ Accounts and Audit Regulations

		<i>associated with the management of public finances. It is recognised that the Clerk provides full information and financial reports to the council at every meeting. The report completed on 5th March 2026 was available on the parish council website.</i>
<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	<i>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.</i>
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
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	Yes	<i>It is noted that the declared value for all assets at year-end (31.03.2026) is £38,933 which reflects overall 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 £38,933</i>
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	

¹⁰ Practitioners Guide

¹¹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	Yes	<i>The Asset Register, as viewed on the Council's website, is to be approved at the meeting of 13th April 2026 was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.</i>
<i>Cross checking of insurance cover</i>	Yes	<i>Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.</i>

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		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹²</i>	Yes	<i>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Expires 18th March 2027.</i>
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	Partly	<p><i>It is noted that Council has reviewed the ICO Model Publication Scheme Policy document detailing the type of information the Council holds and how it will make it available to the public in 2026, however there does not appear to be a tailored scheme in place for the parish council.</i></p> <p><i>The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council should seek 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.</i></p>

¹² Data Protection Act 2018

		<p>Reccommendation - Council should seek to ensure that it adopts a scheme which should be fully tailored to the council to accurately reflect council’s activities undertaken and the manner in which information will be made available. The policy document from ICO alone is not enough.</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?¹³</i></p> <p><i>Councils must:</i></p> <ul style="list-style-type: none"> • <i>Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018</i> • <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i> • <i>Recognise their role as both data controller and data processor</i> 	<p>Yes</p>	<p><i>Council has taken active steps to ensure compliancy with the GDPR requirements, evidenced and available on the parish council website and has adopted / reviewed a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</i></p> <p><i>Policies in place include code of conduct, data protection, risk assessment and financial management, charitable donations policy, subject access request (SAR), Data Breach, Reserves policies. The IT and email policy was reviewed November 2025 and transparency code for smaller authorities – all of which are available to view on the parish council website.</i></p> <p><i>It was noted that the Parish Council is missing from the website any employment policies. Recommendation to adopt or review and update as council feels appropriate any employment policies such as civility & respect pledge, anti bullying / harassment policy and training and development policy.</i></p>
<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>Yes</p>	<p><i>Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Smaller Authorities with total turnover or expenditure greater than £25,000 but under £200,000, should as best practice comply with the Local Government Transparency Code 2015; the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so, as per the Practitioners’ Guide 5.127.</i></p>

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

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁴</i>	Yes	<i>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</i>
<i>Has website accessibility been tested, at least annually?</i>	Yes	<i>Council have taken necessary steps to review website accessibility through a third party that has carried out a website accessibility audit in June 2025.</i>
<i>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</i>	Yes	<i>Council operates with a .gov.uk email address for the Clerk and Councillors. Effective from November 2025 and recorded within the minutes.</i>
<i>Does the council have an IT policy that is tailored to the council?¹⁶</i>	Yes	<i>The IT and email policy was reviewed and adopted by the parish council at the 10th November 2025 meeting.</i>
<i>Additional comments:</i>		

¹⁴ Website Accessibility Regulations 2018

¹⁵ Practitioners Guide

¹⁶ Practitioners Guide

Section 13 – Internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Partly	<p><i>The Internal Audit Report for the period ending 31st March 2025 was reported as received and completed and sent to all Cllrs and made available on the parish council website however it was not formally considered and approved for adoption at the meeting of full Council of 9th June 2025. The clerk was authorised to publicise the inspection period for the external audit.</i></p> <p>Recommendation: The clerk should minute that the report is not only distributed but considered and approved for adoption and any actions are identified / agreed.</p>
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	<i>The main actions raised in the previous audit were the updated versions of standing orders and financial regulations available to be used on the next review – These were done in February 2026.</i>
<i>Has the Council confirmed the appointment of an internal auditor?¹⁷ Has the letter of engagement been approved by full council?¹⁸</i>	Yes	<p><i>SALC were appointed as the Council’s internal auditors for the year ending 31st March 2026 at the meeting of 9th February 2026.</i></p> <p><i>The letter of engagement was also circulated and approved by full council at the above meeting.</i></p> <p><i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
Additional comments:		

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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹⁹</i>	No	<p><i>The external auditor certificate was dated 5th September 2025 and was viewed on the parish council website. There are no actions to consider but the internal auditor could not confirm through the minutes that the external audit had been concluded and considered by the council.</i></p> <p><i>Recommendation to ensure the minutes reflect that the Parish Council have been provided the report and that it has been considered by Cllrs.</i></p>
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	<i>No matters have been raised or brought to the attention of the council.</i>
<i>Additional comments:</i>		

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 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> ²⁰	Yes	<i>The Annual Meeting of the Parish Council was held on 12th May 2025 and the first item on the agenda was the election of Chairperson.</i>
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²¹	Yes	<i>Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.</i>
<i>Is there a list of members' interests held?</i>	Yes	<i>Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.</i>
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	<i>Council does not have any Trustee Responsibilities.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	<i>Council uses a system whereby a back-up of the council's data is taken and stored appropriately.</i>
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	<i>Terms of Reference of Committees was provided to the internal auditor but should be published on the council website and documented as annually reviewed. Recommendation: publish on the parish council website and document as annually reviewed.</i>
Additional comments:		

Signed: *Karen Hall-Price*

Date of Internal Audit review: 15/04/26 17/04/26 18/04/26

Date of Internal Audit Report: 20th April 2026

On behalf of Suffolk Association of Local Councils

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