

Internal Audit Report for Horringer cum Ickworth Parish Council for the period ending 31 March 2026

Clerk	Nicola Calder
RFO (if different)	As above
Chairperson	Colin Knight
Precept	£21,000.00
Income	£27,204.91
Expenditure	£32,956.79
General reserves	£7,639.79
Earmarked reserves	£46,226.68
Audit type	Annual - non-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		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	Council's Standing Orders as published on the website, are based on the 2018 model published by the National Association of Local Councils (NALC), updated April 2022 and are fully tailored to the council. RECOMMENDATION: That council adopt the latest model published by NALC, April 2025.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website, are based on April 2024 NALC model and are detailed as adopted 17 th March 2025. It is noted in council minutes that the Financial Regulations were reviewed and approved at meetings held 28 th April 2025 and 16 th March 2026. RECOMMENDATION: That council adopt 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
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

¹ Section 151 Local Government Act 1972

		authority. This was reconfirmed by full Council at its meeting 16 th March 2026.
<i>Additional comments:</i>		

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	The budget for the year 2025/2026 was approved at the council meeting held 16 th December 2024. Full details detailing the comparison of the previous two years of accounts were taken into consideration.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set as Horringer £20,696 with the Band D Council Tax decreasing by 0.94% equating to £0.47 and Ickworth at £304 with the Band D Council Tax being a 0% change Giving a total overall precept of £21,000.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out quarterly reviews covering the budget for the current year with a review of income and expenditure against budget in accordance with Standing Order 17c.
<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £46,226.68 with the balance being General Reserves of £7,639.79 with overall reserves standing at £53,866.47. Council has in place a reserves policy detailing how the council determines and reviews the levels of reserves.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.		

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 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>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.
<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. Council cashbook clearly details the statutory powers granted by Parliament evidencing it is working within its limits as a public body.
Additional comments:		

Section 4 – Payment controls

The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against authorised payments, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. Council clearly documents within its Financial Reports published on the council website details of payments both due and retrospective for payment.
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. Council has in place an Internet Banking Policy and confirmed at its meeting held 19 th May 2025 the process for BACS payments. At the above meeting approval was also given for the payment of regular DD, S/O and payments.
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 £2,955.84 being verified in the cashbook and bank statements. The year-end balance stands at £2,563.29 which is still to be claimed.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	Council has not adopted the General Power of Competence.

³ Localism Act

Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council clearly identifies s137 payments within its cashbook. Payments are reported to full council and are of clear benefit to the electorate. Payments for the year under review total £5,000 and are in accordance with statutory limits.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
Additional comments:		

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. 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.
<i>Is income reported to full council?</i>	YES	Income received is reported to full Council within the financial reports submitted in accordance with council's Financial Regulations.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £21,000 from West Suffolk Council for the period under review as reported to Council within its Financial Reports. 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>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	N/A	The district in which the Parish Council lies does not operate CIL.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	

⁵ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	<i>N/A</i>	
<i>Additional comments:</i>		

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>	<i>N/A</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	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
<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 completed on a monthly basis and 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 the balance across the council's accounts stood at £53,866.47 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<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 council. The minutes demonstrate that a review of the bank reconciliation has been undertaken.

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 31 st March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment is in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
<i>Are all employees paid at least the minimum wage?</i>	YES	Employee is paid at least the national minimum wage.
<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. 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 member of staff.
<i>Have pension re-declaration duties been carried out</i>	YES	The clerk advised the council completed its re-declaration on 14 th May 2024.

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

<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.
<i>Additional comments:</i>		

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	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has completed the Annual Governance and Accountability Return (AGAR) Form 3. RECOMMENDATION: The Accounting Statements were submitted as completed and signed. It is noted that Section 2 Accounting Statements Box 11, council has selected NO as its response. As council does not have any trustee responsibilities this answer should be YES, in that the accounting statements exclude any trust transactions. Council should look to restate this response before submission to the external auditor.
Did the Council meet the exemption criteria and correctly declared itself exempt?	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)

<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>	NO	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024-2025, the Council did not correctly provide for the exercise of elector's rights. The clerk/RFO had set the dates for the inspection of the Council's accounts and associated documents as 1st July 2025 to 1st August 2025 with the date of the notice being 19th May 2025. As this was only a period of 24 working days council has not correctly provided for the exercise of public rights. RECOMMENDATION: Council must ensure that future exercise of public rights notices cover a period of 30 working days. Council should state Section 1 of the Annual Governance Statement assertion 4 to a NO response to reflect the notice being for 24 days and not 30.
<i>Have the publication requirements been met in accordance with the Regulations?⁸</i>	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
<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 Assessment for the year under review was considered and adopted by Council at its meeting held 28 th April 2025 and again on 16 th March 2026..
<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 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	Council has insurance in place under a specialist policy for local councils with Clear Councils which shows core cover for the following: Public/Products Liability £10m, Employer Liability £10m and Fidelity Guarantee of £250k. Council documented within its minutes if the meeting held 20 th October 2025 that insurance quotes were being reviewed.
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, council confirms at each meeting that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective to address the risks associated with the management of public finances.

⁹ Accounts and Audit Regulations

<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 as detailed at both the 21st July 2025 meeting at the 15th September 2025 meeting. Council is aware that in accordance with the Accounts and Audit Regulation 2015, they must review the terms of reference and effectiveness of internal audit and demonstrate that they have understood that the role of internal audit is to evaluate and report on the adequacy of the system of internal control.
<i>Additional comments:</i>		

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 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 st March 2026 is £140,406 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	The Asset Register was reviewed and approved by council at meetings held 19 th January and 9 th February 2026.
<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	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	It is noted that Council reviewed its Publication Scheme detailing the type of information the Council holds and how it will make it available to the public in January 2026 with the document published on the council website.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements, and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	N/A	Whilst the <u>Local Government Transparency Code 2015</u> 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>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i>	Partly Met	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with an accessibility

¹² Data Protection Act 2018

¹³ Website Accessibility Regulations 2018

		statement detailing the technical information along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved. The website is partially compliant with the Web Content Accessibility Guidelines Version 2.1 AA standard. 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 the accessibility statement be updated and tested against the current standard.
<i>Has website accessibility been tested, at least annually?</i>	NO	The website was last tested on 2nd September 2024. The test was carried out by the Clerk to the Parish Council on a non-technical/basic test. The Accessibility Statement is dated as prepared on 21st July 2025. COMMENT: <i>To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.</i>
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴ For example <u>clerk@abccouncil.gov.uk</u> or <u>clerk@abccouncil.org.uk</u></i>	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.

¹⁴ Practitioners Guide

<i>Does the council have an IT policy that is tailored to the council?</i> 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 9 th February 2026.
<i>Additional comments:</i>		

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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 st March 2025 was noted as completed at the meeting held 16 th June 2025. At a further meeting held 21 st July 2025 an action plan was created for items to be addressed.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council discussed its findings and concluded the internal audit review at the meeting held 15 th September 2025.
<i>Has the Council confirmed the appointment of an internal auditor?¹⁶</i>	YES	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2026 at the meeting held 16 th March 2026.
<i>Has the letter of engagement been approved by full council?¹⁷</i>	YES	The letter of engagement was approved by council at the meeting held 9 th February 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	N/A	No matters were raised. COMMENT: Council may wish to record it its minutes the conclusion of the external audit review.
Has appropriate action been taken regarding the comments raised?	N/A	As above
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	YES	The Annual Meeting of the Parish Council was held on 19 th May 2025 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> 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.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the West Suffolk Council website for the Register of Interests for all but two Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses OneDrive to back up documents in the cloud.
<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.
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 Laues*

Date of Internal Audit Report: Monday 8th June 2026

On behalf of Suffolk Association of Local Councils