

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

Clerk	Kirsty Webber
RFO (if different)	As above
Chairperson	Jenni King
Precept	£77,760.00
Income	£262,148.28
Expenditure	£136,415.61
General reserves	£161,063.66
Earmarked reserves	£448,490.22
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, 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 14 th May 2025.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note Council approved its Financial Regulations at a meeting of council held 14 th May 2025.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority.
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	The budget for the year 2025/2026 was approved in draft form at the council meeting held 11 th December 2024. Following receipt of the Tax Base the Finance Committee then recommended an increase to a budget figure of £77,760 to be recommended to full council. At the full Council meeting held 8 th January 2025 council approved the recommended budget.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £77,760 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 0% increase over that set the previous year.
<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 along with forecasts for the remainder of the year.
<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £448,490.22. A clear breakdown summary was viewed by the internal auditor and all found to be in order. The balance of £161,063.66 is held in General Reserves with a final balance of £609,553.88.
Additional comments: Council has followed the recommended key stages as to the budgetary process for 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

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.

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 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> (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	YES	Council’s gross income is over the £200k threshold, with expenditure below. This is the first year of exceeding this limit within the 3 year period of 2023/2024, 2024/2025 and the current year. Comment: <i>The ledger is being operated on the correct basis, but this is something to be mindful of in the next financial year should gross income or expenditure continue to exceed £200k as council would then need to consider moving over to income and expenditure.</i>
<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 should look to use the ‘Power Used for Spend’ section on the Scribe package to confirm it is operating within its powers.		

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 council authorisation, cash book, bank statement and invoices and all were found to be recorded and 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. Evidence was provided detailing the requirement of dual authorisation with the clerk initiating the payment and an approved councillor then authorising. Comment: <i>There is clear evidence of good practice - payments are checked by council and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with a reclaim for the period covering the year 2024-2025 in the sum of £13,082.26 being verified in the cashbook and bank statements. The 2025/2026 claim for £11,276.51 was confirmed.
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	S137 payments are applied to the Cost Centre identified as Grants & Other Activities within the Scribe system. There are two payments allocated totalling a value of £2,000 which is within the s137 statutory expenditure limits. Comment: <i>Within the Scribe system when allocating the payment to the appropriate Cost Centre, a check box is provided to indicate when there is a s137 payment.</i>
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: The Council might wish to consider, in order to show good practice, implementing a system whereby evidence is retained showing which Councillors authorised the on-line payments thereby ensuring that there is an effective system in place to reduce the risks of error for such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.		

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

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 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 and that income received is promptly banked.
<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	Council received precept in the sum of £77,760 from Babergh District Council for the period under review as reported to full 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>	YES	During the year under review, Council received no CIL.
<i>Is CIL income reported to the council?</i>	N/A	No income or expenditure was evidenced during the period under review.
<i>Does unspent CIL income form part of earmarked reserves?</i>		The CIL annual report for 2025/2026 shows that there is a retained balance of £23,971.48 which has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.
<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 report for the year ending 2025/2026 showing income received and retained balances was verified by the internal auditor.

⁵ Community Infrastructure Levy Regulations 2010

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>	NO	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	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 £609,553.88 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 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 1 employee on its payroll at the period end of 2025/2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment 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. Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.
<i>Are all employees paid at least the minimum wage?</i>	YES	Staff members are paid at least the 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 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	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.
<i>Have pension re-declaration duties been carried out</i>	YES	Council has completed its re-declaration to the Pension Regulator with this to be minuted at the council meeting held April 2026 under agenda item 7.1.
<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.
<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.

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

<p><i>Has the appropriate end of year AGAR⁷ documents been completed?</i></p>	<p>YES</p>	<p>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. The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.</p>
<p><i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i></p>	<p>N/A</p>	<p>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.</p>
<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>During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector’s rights. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as 3rd June 2025 to 14th July 2025 with the date of the notice being 6th May 2025 and was evidenced as published on the council website.</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 either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council complied 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>

⁷ Annual Governance & Accountability Return (AGAR)

⁸ Accounts and Audit Regulations 2015

Additional comments:

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 considered and adopted by full Council at its meeting of 14 th May 2025.
<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>	Party Met	Council has insurance in place under a specialist policy for local councils with Ansvar which shows core cover for the following: Public/Products Liability: £10m, Employers Liability £10m and Fidelity Guarantee of £500k. RECOMMENDATION: Council should follow recommended guidance and ensure that its Fidelity Cover is equal to at least the sum of the year-end balance plus 50% of the precept/grants to be received in the following April.

<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting of 14 th May 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 14 th May 2025.
Additional comments:		

<p>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.</p>		
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, and as approved at the meeting of 14 th May 2025, was reviewed during the year and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership.

⁹ Accounts and Audit Regulations

¹⁰ Practitioners Guide

¹¹ Practitioners Guide

<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 £140,827.53 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	Records of licences or leases for assets sited at third party property were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register was reviewed and approved by council at a meeting held 14 th May 2025.
<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:		

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.

¹² Data Protection Act 2018

<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	It is noted that council reviewed its Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public on 14 th May 2025.
<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, all reviewed and adopted at a meeting of council held 14 th May 2025 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>	In Progress	<p>To ensure compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), the following information should be published:</p> <p><u>Publish quarterly</u></p> <ul style="list-style-type: none"> • Individual items of expenditure that exceed £500 • Government Procurement Card transactions • Invitations to tender for contracts over £5,000 • Details of contracts that exceed £5,000 <p><u>Publish annually</u></p> <ul style="list-style-type: none"> • Details of all land and building assets • Grants to Voluntary, Community and Social Enterprise Organisations • Details of number of employees whose remuneration is over £50K and job title <p>RECOMMENDATION: All councils are encouraged to be compliant with the Transparency Code, and as a council with either income or expenditure exceeding over £200k council is required to publish the mandatory information as detailed.</p>

<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i></p>	<p>NO</p>	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council’s website. The website was last documented as tested on 25th August 2020 against WCAG 2.1AA. WCAG2.2AA is the current recommended standard that provides guidelines 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”.</p> <p>RECOMMENDATION: That an accessibility statement be published to meet the legal requirements regardless of what domain is being used, under the Public Sector Bodies Accessibility Regulations 2018. <u>The Government digital accessibility webpage provides detailed guidance.</u></p>
<p><i>Has website accessibility been tested, at least annually?</i></p>	<p>NO</p>	<p>No review of website accessibility has been carried out during the last financial year.</p> <p>COMMENT: <i>Assertion 10 has not been met due to the Accessibility Statement for the council website not being reviewed since 2020 and is therefore not up to date. The Internal Auditor is required to answer NO in the Annual Internal Report O. for this reason.</i></p>
<p><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></p>	<p>YES</p>	<p>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</p>

¹³ Website Accessibility Regulations 2018

¹⁴ Practitioners Guide

		needed and makes Data Subject Access and Freedom of Information Requests easier to manage.
<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 25 th March 2026 following recommended amendments.
Additional comments:		

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 formally considered by and approved for adoption at the meeting of full Council held 14 th May 2025.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	There were no formal recommendations raised within the internal audit report.
<i>Has the Council confirmed the appointment of an internal auditor?</i> ¹⁶	YES	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2026 at the meeting of 12 th February 2026.

¹⁵ Practitioners Guide

¹⁶ Practitioners' Guide

<i>Has the letter of engagement been approved by full council?</i> ¹⁷	NO	There is no evidence to note the letter of engagement being approved by council.
Additional comments:		

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?</i> ¹⁸	YES	At the meeting of full Council held 10 th September 2025, Council considered the report from the External Auditor for the year ending 31 st March 2025. The Notice of Conclusion was seen on the Council’s website.
<i>Has appropriate action been taken regarding the comments raised?</i>	YES	The following matters had come to the external auditor’s attention although it is noted that there were no matters that had given cause for concern: <ul style="list-style-type: none"> • Error in Section 2, box 9 for the previous year • Non-compliance to Section 1, box 9 All matters have now been dealt with and concluded.

¹⁷ Practitioners’ Guide

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.*

Additional comments:		

Section 15 – Additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<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 14 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.

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

		COMMENT: Council may wish to consider consecutive agenda numbering or page numbering to ensure there are no gaps in yearly records.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	YES	The Parish Council is the sole trustee of the Sproughton playing field as documented by resolution of the council and in accordance with s280A of the Charities Act 2011 at a meeting held 10 th September 2025.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of Reference of Committees are published on the council website and document annual reviews with the most recent taking place 14 th May 2025.
Additional comments:		

Signed: J. Lawes

Date of Internal Audit Report: Monday 20th April 2026

On behalf of Suffolk Association of Local Councils