

Internal Audit Report for Dalham and Dunstall Green Parish Council for the period ending 31 March 2026

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| Clerk | Antonia King |
| RFO (if different) | n/a |
| Chairperson | John Riddell |
| Precept | £7,871.00 |
| Income | £8,704.64 |
| Expenditure | £10,136.39 |
| General reserves | £10.86 |
| Earmarked reserves | £6,075.00 |
| Audit type | Annual – exempt authority |
| Auditor name | Sharon Smith |

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 adopts 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 | | |
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| The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes. | | |
| Evidence | | Internal auditor commentary |
| Have Standing Orders been adopted, up to date and reviewed annually? | Yes | The Council's Standing Orders are based on the latest model published by the National Association of Local Councils and are fully tailored to the Council. The Council approved its Standing Orders at a meeting of Council held on 9 July 2025. |
| Are Financial Regulations up to date and reviewed annually? | Yes | The Council's Financial Regulations are based on the latest model published by the National Association of Local Councils and are fully tailored to the Council. The Council approved its Financial Regulations at a meeting of Council held on 9 July 2025. |
| Has the Council properly tailored the Financial Regulations? | Yes | The Financial Regulations published on the Council's website have been tailored to the Council. |
| Has the Council appointed a Responsible Financial Officer (RFO)? ¹ | Yes | In accordance with statute, the Council confirmed the appointment of the Clerk to be responsible for the administration of the financial affairs of the Council at a meeting held on 12 March 2025 and again on 11 March 2026. |

¹ Section 151 Local Government Act 1972

| Section 2 – Budgetary controls | | |
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| 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 in the sum of £7,871 was approved by the Council at a meeting held on 8 January 2025. |
| <i>Verify that the precept amount has been agreed in full Council and clearly minuted</i> | Yes | The precept was set at £7,871 for 2025-2026 and formally approved by the Council at a meeting held on 8 January 2025 recording a 1.27% increase over that of the previous year. |
| <i>Regular reporting of expenditure and variances from budget</i> | Yes | Quarterly budget versus actual income and expenditure reports were presented to and reviewed by the Council at meetings and recorded in the minutes. |
| Reserves held – general and earmarked ² | Partially | <p>The Council held General Reserves of £10.86 at year end, against a precept of £7,871. This represents 0% of the annual precept. This is significantly below the level generally recommended in Proper Practices, which suggests that general reserves should typically equate to between 3 and 12 months of Net Revenue Expenditure. A low level of general reserves may limit the Council’s ability to respond to unforeseen expenditure or financial pressures and may impact overall financial resilience. In addition, without a clearly defined approach to reserves, it may be more difficult to demonstrate that reserve levels are appropriate and aligned with the Council’s financial risks and commitments.</p> <p>A document setting out the Council’s reserves for the year under review was provided, confirming earmarked reserves which include a £4,000 ‘precept reserve’. While there is no prescribed upper limit for earmarked reserves, these should be held for specific, clearly defined and intended purposes. The purpose of the ‘precept reserve’ is unclear. If this amount is intended to provide a general contingency or to meet the expectations of Proper Practices, it would be more appropriately classified as part of the General</p> |

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

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| | | <p>Reserve rather than an earmarked reserve. The current presentation therefore risks overstating earmarked reserves while understating the Council's general reserve position.</p> <p>RECOMMENDATION: The Council should review its reserves structure and clearly define the purpose of each earmarked reserve. Amounts held without a specific, time-bound purpose should be transferred to the General Reserve.</p> <p>The Council should also consider adopting a formal Reserves Policy which sets out the rationale for both general and earmarked reserves, including how it intends to achieve and maintain an appropriate level of general reserves in line with Proper Practices and the Council's financial risk profile.</p> |
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| Section 3 – Proper bookkeeping | | |
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| The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified. | | |
| Evidence | | Internal auditor commentary |
| <i>Is the ledger maintained and up to date?</i> | Yes | The Council uses Excel spreadsheets to produce reports on a receipts and payments basis and ensures that the financial transactions of the Council are accurate. 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 | The 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. The 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 | The 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. |
| <i>Is the arithmetic correct?</i> | Yes | A number of spot checks were carried out, and the cashbook was found to be in order. |

| Section 4 – Payment controls | | |
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| <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 | | Internal auditor commentary |
| Is there supporting paperwork for payments with appropriate authorisation? | Yes | A selection of expenditure items was made and cross-checked against the cash book and bank statements and all were found to be in order. |
| Where applicable, are internet banking transactions properly recorded and approved? | Yes | Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments. |
| Is VAT correctly identified, recorded, and claimed within time limits? | Yes | Recoverable VAT is identified in the cash book with a claim made during the period under review evidenced as received in the Council's bank account on 6 March 2026 at a value of £607.07. |
| Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³ | N/A | The Council has not confirmed that it is eligible to exercise the General Power of Competence. |
| Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate? | Partially | The Council has demonstrated good practice by recording the statutory power relied upon for each item of expenditure within the cash book. No payments have been identified as being incurred under s.137 of the Local Government Act 1972 during the year. |

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.

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| | <p>However, a review of selected payments indicates that the powers cited may not align with the nature of the expenditure:</p> <ul style="list-style-type: none">• A payment of £500 to the Dalham PCC has been made under s.214(6) LGA 1972. This provision applies where a council is acting as a burial authority. While parish councils may assume responsibility for the maintenance of a closed churchyard under s.215, this does not in itself confer burial authority status. No evidence has been provided to demonstrate that the Council exercises burial functions.• A payment of £300 to the Village Hall has been made under s.133 LGA 1972. This power relates to the provision and furnishing of buildings and is generally used for capital expenditure. The minutes describe this as an annual donation suggesting the payment is a general grant rather than expenditure on specific furniture or equipment. <p>RECOMMENDATION: The Council should review the legal basis for these payments and ensure that the statutory power cited reflects the nature of the expenditure. Depending on purpose, this may include:</p> <ul style="list-style-type: none">• s.215 LGA 1972, where expenditure relates directly to the maintenance of a closed churchyard for which the Council is responsible;• s.133 LGA 1972, where expenditure relates specifically to the provision or furnishing of a building; or• s.137 LGA 1972, where payments are made for the general benefit of the parish. <p>Where reliance is placed on s.137, the Council must ensure that total expenditure under this power does not exceed the statutory limit, which is set annually as a fixed amount per local government elector. The Council should calculate its s.137 spending limit based on the</p> |
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| | | number of electors in the parish and ensure that any such expenditure is clearly identified and recorded in the cashbook. |
| Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements? | N/A | The Council has no such loans. |

| Section 5 – Income controls | | |
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| The internal auditor will seek evidence to ensure income is correctly 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 | A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with Proper Practices the Clerk ensures that accounting records contain day to day entries of all sums of money. |
| <i>Is income reported to full council?</i> | Yes | Income received is reported to the Council within the financial report presented at its monthly meetings. |
| <i>Does the precept recorded agree to the Council Tax Authority's notification?</i> | Yes | The Council received a precept of £7,871 during the year under review from West Suffolk Council. |
| <i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i> | N/A | The Council is in a district which does not operate Community Infrastructure Levy. |
| <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 | |
| <i>Has it been published on the authority's website?</i> | N/A | |

⁵ Community Infrastructure Levy Regulations 2010

| Section 6 – Petty cash | | |
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| 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 | The Council does not operate a petty cash system. |
| <i>If appropriate, is there an adequate control system in place?</i> | N/A | N/A |

| Section 7 – Bank reconciliation | | |
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| 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 | Monthly bank reconciliations are presented to and reviewed by the Council, as evidenced in the minutes. |
| <i>Do bank balances agree with bank statements?</i> | Yes | Bank balances agree with period end statements. |
| <i>Is there regular reporting of bank balances at Council meetings?</i> | Yes | Bank balances are reported to the Council through the presentation of bank reconciliations, as evidenced in the minutes, and are presented on a regular basis. |

| Section 8 – Payroll controls | | |
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| 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 | The Council had one employee on its payroll at the period end 31 March 2026. Employment contracts were not reviewed during the internal audit, but the Clerk 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 | No employee is paid 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 | The payroll function is operated in accordance with HM Revenue and Customs guidelines. 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 employment 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 payments covering salary and PAYE were found to be in order. |
| <i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i> | Yes | The employee has opted out of a pensions scheme. |
| <i>Have pension re-declaration duties been carried out</i> | Yes | Evidence was provided to confirm that the Pension Re-declaration was submitted to The Pensions Regulator on 22 January 2026. This was noted by the Council at a meeting held on 11 March 2026. |
| <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 the Council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations. |

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

| Section 9 – Year End procedures | | |
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| Evidence | | Internal auditor commentary |
| <i>Are appropriate accounting procedures used?</i> | Yes | Accounts are produced on a receipts and payments and all found to be in order. |
| <i>Financial trail from records to presented accounts</i> | Yes | The end of year accounts were presented for the review and confirmation is given that there is a clear financial trail from records to presented account |
| <i>Has the appropriate end of year AGAR⁷ documents been completed?</i> | Partially | <p>As the Council is a smaller authority with gross income and/or expenditure not exceeding £25,000, it has correctly completed the Annual Governance and Accountability Return (AGAR) Form 2.</p> <p>The draft Accounting Statements contain a minor rounding discrepancy whereby the total of Boxes 1, 2 and 3 less Boxes 4, 5 and 6 does not equal the figure reported in Box 7. The underlying accounting records reconcile correctly; however, the discrepancy arises from rounding within the form. In addition, Box 11 has not been completed.</p> <p>RECOMMENDATION: The Accounting Statements must balance arithmetically in their published form. A small manual adjustment should be made to one of the figures within Boxes 1–6 to ensure the calculation aligns, ensuring that Box 7 continues to reconcile to Box 8. Box 11 should be completed with a response of ‘No’.</p> |
| <i>Did the Council meet the exemption criteria for 2024-2025 and correctly declared itself exempt?</i> | Yes | As the Council did not have gross income and expenditure exceeding £25,000 during 2024-2025 it was able to declare itself exempt from a limited assurance review for the year ending 31 March 2025. The minutes of 14 May 2025 demonstrate that Sections 1 and 2 and the Certificate of Exemption were reviewed, exemption claimed, and permission was given for the Chair and Clerk to sign the documents. |
| <i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of</i> | Yes | The Council has demonstrated that during the year under review, it ensured that the period for the exercise of elector’s rights in accordance with the period specified within the Accounts and Audit Regulations 2015. The |

⁷ Annual Governance & Accountability Return (AGAR)

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| <i>public rights as required by the Accounts and Audit Regulations 2015?</i> | | Notice was viewed on the Council's website and the minutes of 14 May 2025 confirming the dates being set. |
| <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 income and expenditure not exceeding £25,000 and published the following on a public website:</p> <ul style="list-style-type: none"> • Certificate of Exemption • Annual Internal Audit Report 2024-2025 • Section 1 – Annual Governance Statement 2024-2025 • Section 2 – Accounting Statements 2024-2025 • Analysis of variances • Bank reconciliation • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. |

⁸ Accounts and Audit Regulations 2015

| Section 10 – Risk management | | |
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| 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 | <p>The Council’s Risk Assessment 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.</p> <p>The Financial Risk Assessment for the year under review was considered and adopted by the Council at a meeting held on 11 March 2026</p> |
| <i>Is there evidence that risks are being identified and managed?</i> | Yes | <p>The Council is aware that risk assessment needs to focus on the safety of the Council’s assets, and particularly its money. There is evidence that 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.</p> |
| <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 | <p>The Council has insurance in place under a specialist policy with Zurich which shows core cover for the following: Public/Products Liability: £12m; Employers Liability £10m and Fidelity Guarantee of £250k.</p> <p>The Council reviewed and approved the insurance cover at a meeting held on 10 September 2025.</p> |
| <i>Evidence that internal controls are documented and regularly reviewed⁹</i> | Yes | <p>The Council has demonstrated good practice by appointing a councillor to undertake an internal control review through a series of control tests. At each meeting, opportunity is provided for the findings to be submitted and any matters arising to be discussed.</p> <p>The annual Internal Control Statement for the previous audit year was reviewed and approved by the Council at a meeting held on 8 May 2025.</p> |

⁹ Accounts and Audit Regulations

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| | | <p>The Internal Control Statement for the year under review is scheduled for approval in May 2026.</p> <p>RECOMMENDATION: The Council may wish to consider bringing forward the annual review and approval of the Internal Control Statement to the March meeting. This would align the review more closely with the financial year-end and support timely consideration of the Annual Governance and Accountability Return.</p> |
| <p><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></p> | <p>Partially</p> | <p>The Council has demonstrated good practice by undertaking an annual review of the effectiveness of its internal audit. The review confirmed that the internal audit met the required criteria in terms of scope, independence, competence and internal control.</p> <p>However, the Annual Governance and Accountability Return (AGAR) was approved at the Council meeting held on 14 May 2025, prior to the Council receiving the internal audit report and undertaking its review of internal audit effectiveness at the meeting held on 7 July 2025.</p> <p>RECOMMENDATION: The Council should consider reviewing the effectiveness of the internal audit, and receiving the internal auditor’s report, prior to approving the Annual Governance Statement. This would ensure that the Council is able to fully evidence its response to Assertion 6 of the AGAR, which requires confirmation that it has maintained an effective system of internal audit throughout the year.</p> <p>Undertaking this review in advance of AGAR approval would strengthen the governance framework and ensure that the Council’s</p> |

¹⁰ Practitioners Guide

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| | | assurances are informed by the most up-to-date internal audit findings. |
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| Section 11 – Asset control | | |
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| 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> | Partially | <p>A register of material assets was provided for audit, demonstrating that the Council maintains a record of the assets it owns in line with Proper Practices.</p> <p>The value of the Council’s assets has increased from £13,086 in the prior year to £14,863 at 31 March 2026, an increase of £1,777. However, this movement cannot be fully reconciled to the additions recorded in the asset register, which total £1,043 for the year.</p> <p>This discrepancy appears to have arisen because the asset value reported in the 2024–2025 AGAR does not agree to the asset register approved by the Council on 12 March 2025. As a result, the comparative figure may require restatement to ensure consistency with the underlying asset register.</p> <p>RECOMMENDATION: The Council should ensure that asset values reported in the AGAR are fully reconciled to the approved asset register each year, and that a clear reconciliation is prepared to explain movements between financial years, providing a transparent audit trail.</p> |
| <i>Is the value of the assets included? (Note value for insurance purposes may differ)</i> | Yes | The declared value for all assets at year-end is £14,863.32. |
| <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 conducted via remote means. |

¹¹ Practitioners Guide

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| <i>Are copies of licences or leases available for assets sited at third party property?</i> | Yes | The Council has one asset located on third party property and has obtained the necessary street licence from Suffolk County Council for the placing of a park bench on or over that part of the highway. |
| <i>Is the asset register up to date and reviewed annually?</i> | Yes | The Council reviewed and approved the asset register at a meeting held on 11 March 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. |

| Section 12 – Assertion 10 | | |
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| The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners' Guide 2025. | | |
| Evidence | | Internal auditor commentary |
| <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 | The Council published a Model Publication Scheme on the Council's website detailing the type of information the Council holds and how it will make it available to the public. The document was approved by the Council at a meeting held on 9 July 2025. |
| <i>Is the Council compliant with the General Data Protection Regulation requirements?¹³</i> <i>Councils must:</i> <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> | Yes | The Council has adopted a comprehensive suite of data protection policies and appears to be operating in a broadly compliant manner. The following documents were reviewed and approved by the Council at a meeting held on 12 November 2025: <ul style="list-style-type: none"> • General Privacy Policy • Data Security Breach Policy • Subject Access Request Policy and Procedure • Data Retention Policy |

¹² Data Protection Act 2018

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

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| <ul style="list-style-type: none"> Recognise their role as both data controller and data processor | | <ul style="list-style-type: none"> Lawful Processing Policy Contact Privacy Notice Data Protection Policy <p><i>COMMENT: At its meeting on 12 November 2025, the Council noted that the Subject Access Request Policy and Procedure is incorporated within the General Privacy Policy and can therefore be removed. However, a separate Subject Access Request Policy is published on the Council's website. It was also noted the Data Protection Policy is not published on the Council's website.</i></p> <p><i>The Council may wish to consider undertaking a Data Audit to establish a record of processing activities to further strengthen its understanding of the personal data it holds and how it is managed. Periodic data protection training for Councillors and staff would also support continued good practice in this area.</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>The Council is aware that councils with gross income and expenditure under £25,000 are required to follow the Local Government Transparency Code 2014 for smaller authorities and has complied with the publication requirements of the code.</p> |
| <p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁴</i></p> | <p>No</p> | <p>The Council has published an accessibility statement on its website in line with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. However, the statement references WCAG 2.1 rather than the current WCAG 2.2 standard.</p> <p>RECOMMENDATION: The Council should review and update its accessibility statement to ensure alignment with WCAG 2.2. This will ensure the statement reflects current accessibility requirements.</p> |
| <p><i>Has website accessibility been tested, at least annually?</i></p> | <p>Yes</p> | <p>The website was last tested on 28 March 2026 by the Clerk.</p> |

¹⁴ Website Accessibility Regulations 2018

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| | | <i>COMMENT: The Council should ensure that future testing and reviews are undertaken against the current WCAG 2.2 standard to ensure ongoing compliance with accessibility requirements and alignment with best practice.</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 | The Council operates with a gov.uk email address for the Clerk demonstrating that the Council has an official status thereby building trust, credibility and authenticity. |
| <i>Does the council have an IT policy that is tailored to the council?¹⁶</i> | Yes | The Council has adopted an IT policy that has been tailored to the Council. This policy was approved at a meeting of the Council held on 12 November 2025. |

¹⁵ Practitioners Guide

¹⁶ Practitioners Guide

| Section 13 – Internal audit | | |
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| The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken. | | |
| Evidence | | Internal auditor commentary |
| <i>Has the Council considered the previous internal audit report?</i> | Yes | The Internal Audit Report for the period ending 31 March 2025 was formally received at the meeting of the Council on 9 July 2025. |
| Has appropriate action been taken regarding the recommendations raised? | Yes | There was only one recommendation raised in the internal audit report for the period ending 31 March 2025 which was satisfactorily resolved during the period under review. |
| <i>Has the Council confirmed the appointment of an internal auditor?¹⁷</i> | Yes | SALC were appointed as the Council’s internal auditors for the year ending 31 March 2026, and the letter of engagement approved, at the meeting of 11 March 2026. |
| <i>Has the letter of engagement been approved by full council?¹⁸</i> | | |

¹⁷ Practitioners’ Guide

¹⁸ Practitioners’ Guide

| Section 14 – External audit for the period under review | | |
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| The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered. | | |
| Evidence | | Internal auditor commentary |
| <i>Has the Council considered the previous external audit report?¹⁹</i> | N/A | The Council was exempt from a Limited Assurance Review for the year 2024-2025. |
| <i>Has appropriate action been taken regarding the comments raised?</i> | N/A | |

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 | | Internal auditor commentary |
| <i>Was the annual meeting held in accordance with legislation?</i> ²⁰ | Yes | The Annual Meeting of the Council was held on 14 May 2025 and the first item on the agenda was the election of Chair. <i>Comment: The Council is reminded that the correct statutory term is ‘Annual Meeting of the Council’. The term ‘Annual General Meeting’ does not apply to local councils.</i> |
| <i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²¹ | Yes | The 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 | A copy of the members’ interests for all serving councillors was seen on the District Council’s website with a link on the Council’s website. |
| <i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i> | N/A | Council has no declared trustee responsibility. |
| <i>Is there evidence that electronic files are backed up?</i> | Yes | The Council’s Risk Assessment confirms all files are backed up to OneDrive. |
| <i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i> | N/A | The Council has no declared committees. |

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

SALC Internal Audit Report template (v.11)
Last reviewed: 25th March 2026

Signed: *Sharon G. Smith*

Date of Internal Audit review: 2 – 3 May 2026

Date of Internal Audit Report: 3 May 2026

On behalf of Suffolk Association of Local Councils