

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

Clerk	Jenny Lloyd
RFO (if different)	n/a
Chairperson	Ian Abbott
Precept	£5,300.00
Income	£5,918.71
Expenditure	£7,127.88
General reserves	£8,289.53
Earmarked reserves	£7,750.00
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		
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 12 May 2025 with a further review conducted on 23 March 2026.
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. The Council approved its Financial Regulations at a meeting of Council held on 12 May 2025, with the minutes of 23 March 2026 indicating a further review.
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 May 2025.

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	<p>The budget for the year 2025–2026 was formally approved by the Council at its meeting held on 20 January 2025.</p> <p>RECOMMENDATION: To enhance transparency and provide a clear audit trail, the Council should record within the minutes the agreed final budget figure.</p>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	<p>The precept was set at £5,300 for 2025-2026 and formally approved by the Council at a meeting held on 20 January 2025.</p> <p>RECOMMENDATION: To enhance transparency, the Council may wish to consider recording in the minutes the percentage increase or decrease in the precept compared with the previous year, together with the Band D Council Tax amount and the equivalent annual and weekly charge payable.</p>
<i>Regular reporting of expenditure and variances from budget</i>	No	<p>No evidence was identified within the minutes reviewed during the audit to demonstrate that the Council regularly monitored income and expenditure against budget during the financial year. Whilst budget considerations were undertaken as part of the precept-setting process, no regular budget monitoring or variance reporting was evidenced.</p> <p>Regular review of actual income and expenditure against approved budgets forms an important part of financial control and assists the Council in identifying emerging overspends, underspends or unexpected variances during the year.</p> <p>RECOMMENDATION: The Council should consider receiving and reviewing budget monitoring information on a regular basis during the financial year. Quarterly reporting would represent good practice for a council of this size.</p>

Reserves held – general and earmarked ²	Yes	<p>The Council held General Reserves of £8,289.53 at year end against net expenditure of £7,127.88, representing 116%. This exceeds 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.</p> <p>While there is no prescribed upper limit for earmarked reserves, these should be held for specific, clearly defined purposes.</p> <p>RECOMMENDATION: The Council should consider adopting a formal Reserves Policy setting out the rationale for both general and earmarked reserves, including how it will achieve and maintain an appropriate level of general reserves in line with Proper Practices and its financial risk profile. The policy should also consider whether any surplus funds are to be allocated to earmarked reserves, used to support future projects, or applied to reduce the precept.</p>
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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		Internal auditor commentary
<i>Is the ledger maintained and up to date?</i>	Yes	<p>The Council maintains its accounting records using separate spreadsheets for income and expenditure. Whilst these records appear accurate, they do not constitute a single, consolidated cash book.</p> <p>Although the bank reconciliations include a running balance, there is no single accounting record providing a complete and up-to-date overview of the Council’s overall cash position. Reliance on bank reconciliations alone does not fully mitigate this, as reconciliations are control documents rather than the primary accounting record.</p> <p>RECOMMENDATION: The Council may wish to consider maintaining a single consolidated cash book recording both income and expenditure. This should include opening balances at the start of the financial year together with a running balance throughout the year.</p> <p>The cash book should form the primary accounting record, with bank reconciliations undertaken regularly to reconcile the cash book balance to the corresponding bank statements.</p>
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	Yes	<p>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 an income and expenditure basis.</p>
<i>Is the cash book up to date and regularly verified?</i>	Yes	<p>The Council maintains separate income and expenditure records which appear to be kept up to date, and bank reconciliations are undertaken regularly. However, these do not form a single consolidated cash book with a running balance providing a complete record of the Council’s cash position.</p>
<i>Is the arithmetic correct?</i>	Yes	<p>A number of spot checks were carried out, and the cashbook was found to be in order.</p>

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 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 26 June 2025 at a value of £144.00.
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	No payments have been identified as being incurred under section 137 during the year. However, the Council does not record the statutory power relied upon for each item of expenditure. This makes it difficult to confirm that all payments are supported by an appropriate legal power. Where no specific statutory

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.

		power exists, expenditure should be identified and recorded as falling under section 137. RECOMMENDATION: The Council may wish to record the statutory power relied upon for each item of expenditure within the cash book and/or minutes.
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		
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	Income received by the Council is recorded within the accounting records and evidenced within the corresponding bank statements. A sample of income transactions was reviewed during the audit and found to be accurately recorded and banked promptly.
<i>Is income reported to full council?</i>	Yes	Income received is reported to the Council within the financial report presented at meetings.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	The Council received a precept of £5,300 during the year under review from East Suffolk Council.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	Yes	The Council reviewed and approved the CIL report at a meeting held on 23 March 2026.
<i>Is CIL income reported to the council?</i>	N/A	The Council reported no CIL receipts during year under review.
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	The CIL account shows a nil balance.
<i>Has an annual report been produced?</i>	Yes	The CIL report for the period under review was produced.
<i>Has it been published on the authority’s website?</i>	Yes	The Council published a CIL report on the website showing nil entries.

⁵ Community Infrastructure Levy Regulations 2010

Section 6 – Petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	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		
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 bank 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		
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	The employee's salary exceeds National Minimum Wage requirements.
<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 outsourced to SALC and 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	The Pension Re-declaration was submitted to The Pensions Regulator was due for submission on 21 October 2025. This was noted by the Council at a meeting held on 15 September 2025.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all expenses claimed are approved by 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		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on an income and expenditure basis 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 accounts.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	Yes	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.
<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 12 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 public rights as required by the Accounts and Audit Regulations 2015?</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 Notice was viewed on the Council's website and the minutes of 12 May 2025 confirming the dates being set.
<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 income and expenditure not exceeding £25,000 and published the following on a public website: <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

⁷ Annual Governance & Accountability Return (AGAR)

⁸ Accounts and Audit Regulations 2015

		<ul style="list-style-type: none">• 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.
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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	<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 23 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 Ansvor which shows core cover for the following: Public/Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £25k.</p> <p>The Council reviewed and approved the insurance cover at a meeting held on 15 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 annual internal control review through a series of control tests.</p> <p>The annual Internal Control Statement for the previous audit year was reviewed and approved by the Council at a meeting held on 12 May 2025. The Internal Control Statement for the year under review is scheduled for approval in May 2026.</p>

⁹ Accounts and Audit Regulations

<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 undertaken a review of its system of internal control through its Internal Control Statement and Internal Control Report. In addition, the minutes of 23 March 2026 record that the Council considered and agreed the appointment of SALC as internal auditors for the 2025/26 financial year following receipt of the Letter of Engagement.</p> <p>Whilst this provides some evidence that the Council has considered its internal audit arrangements, the minutes and supporting documentation do not explicitly record consideration of the internal auditor’s independence, competence and effectiveness as part of the appointment process.</p> <p>RECOMMENDATION: When appointing the internal auditor, the Council should consider explicitly recording within the minutes its consideration of the auditor’s independence, competence and effectiveness in order to provide a clear audit trail. This could be achieved through the use of a simple annual “Review of the Effectiveness of the Internal Auditor” document presented to and approved by the Council.</p>
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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 Council maintains an Asset Register in accordance with Proper Practices.
<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 £8,251.46.
<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.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	Yes	There is a lease agreement between Bromeswell Village Hall and the Council dated 6th June 2018, the document was available for inspection.
<i>Is the asset register up to date and reviewed annually?</i>	Partially	<p>Minutes dated 24 November 2025 note that the asset register had been updated to include the purchase of an asset and “signed for uploading to the website”. The asset register itself contains signature fields for the Chair and Clerk; however, the minutes do not clearly record that the Council formally reviewed and approved the asset register as part of the meeting’s decision-making process. In addition, the version published on the Council’s website is unsigned and undated.</p> <p>As a result, the audit trail does not provide clear evidence of formal Council approval of the asset register during the period under review.</p> <p>RECOMMENDATION: The Council should ensure that the formal review and approval of the asset register is clearly recorded within the</p>

¹¹ Practitioners Guide

		minutes. The Council may also wish to consider publishing a signed and dated version of the approved register.
<i>Cross checking of insurance cover</i>	Yes	Insurance documentation was reviewed during the audit and cross-checked, where possible, against the Council's asset register. Based on the information provided, insurance arrangements and levels of cover were found to be satisfactory.

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners’ Guide 2025.		
Evidence		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>	Partially	<p>The Council has adopted the Information Commissioner’s Model Publication Scheme, which may be adopted without modification.</p> <p>However, the scheme as published does not set out the specific information held by the Council, how that information can be accessed, or whether any charges apply. In practice, councils would typically supplement the model scheme with a guide or schedule (often presented in tabular format) detailing the information available under each class, the method of access, and any applicable fees.</p> <p>In addition, the published document does not include a date of last review, and there is no evidence within the minutes for the period under review to confirm that the scheme has been reviewed. Best practice is for the Publication Scheme to be reviewed on a regular basis, typically annually, to ensure that the information remains accurate and up to date.</p> <p>RECOMMENDATION: The Council should consider supplementing the adopted Model Publication Scheme with a detailed guide to information, setting out the specific information it holds, where and how it can be accessed, and whether any charges apply. This is typically presented in a clear tabular format to support transparency and ease of access for the public. The Council should also ensure that the Publication Scheme is reviewed regularly, ideally annually, and that the date of last review is clearly recorded and evidenced within the minutes.</p>

¹² Data Protection Act 2018

<p><i>Is the Council compliant with the General Data Protection Regulation requirements?¹³</i></p> <p><i>Councils must:</i></p> <ul style="list-style-type: none"> • <i>Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018</i> • <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i> • <i>Recognise their role as both data controller and data processor</i> 	<p>Partially</p>	<p>The Council has taken steps to address its obligations under the UK General Data Protection Regulation (UK GDPR), including the adoption of relevant policies during the year.</p> <p>The following documents were evidenced on the Council's website:</p> <ul style="list-style-type: none"> • Subject Access Request Policy • Data Protection and Information Management Policy • Data Protection Policy <p>RECOMMENDATION: The Council should consider undertaking a Data Audit and adopting a Privacy Notice to ensure a complete and robust framework in line with UK GDPR requirements. The Council should also consider implementing periodic data protection training for Councillors and staff to strengthen awareness, mitigate risk and support continued compliance.</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 taken steps to comply 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>Partially</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>Partially</p>	<p>The Council's website includes an Accessibility Statement; however, this does not specify the date on which the website was last tested or reviewed for accessibility compliance. As a result, it is not possible to confirm from the published Accessibility Statement whether accessibility testing is undertaken on at least an annual basis.</p>

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

¹⁴ Website Accessibility Regulations 2018

		<p>During the audit, email correspondence was provided indicating that the Clerk had undertaken some review work using the WAVE Accessibility Evaluation Tool and was considering updates to the Accessibility Statement. However, the outcome and date of any formal accessibility testing is not clearly evidenced within the published statement itself.</p> <p>RECOMMENDATION: The Council should ensure that its Accessibility Statement clearly states the date of the most recent accessibility review or testing, together with details of the testing undertaken, and that this is updated at least annually in line with best practice.</p>
<p><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></p>	Yes	<p>The Council operates with gov.uk email addresses for the Clerk and Councillors demonstrating that the Council has an official status thereby building trust, credibility and authenticity.</p>
<p><i>Does the council have an IT policy that is tailored to the council?¹⁶</i></p>	Yes	<p>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 23 March 2026.</p>

¹⁵ Practitioners Guide

¹⁶ Practitioners Guide

Section 13 – Internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		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 12 May 2025.
Has appropriate action been taken regarding the recommendations raised?	N/A	There were no recommendations raised.
<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 23 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		
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 12 May 2025 and the first item on the agenda was the election of Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²¹	Yes	The Council is aware of its obligations under Schedule 12, paragraphs 41(1) and 44 of the Local Government Act 1972, which require that minutes are formally approved (with any necessary amendments) at the next meeting and signed by the Chair. This process is evidenced in the Council's minutes.
<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 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	The Council has no Trust responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	N/A	The existence and operation of electronic file backup arrangements was not independently verified during the audit, as the internal audit was undertaken remotely.
<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.

Signed: *Sharon G. Smith*

Date of Internal Audit review: 9 May 2026

Date of Internal Audit Report: 9 May 2026

On behalf of Suffolk Association of Local Councils

²⁰ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

²¹ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011