

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

Clerk	Jill Brown
RFO (if different)	As above
Chairperson	Miles Thomas
Precept	£4,109.00
Income	£8,099.36
Expenditure	£5,858.30
General reserves	£5,378.63
Earmarked reserves	£1,602.67
Audit type	Annual – Exempt Authority
Auditor name	<b>Julie Lawes</b>

### 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

<b>Section 1 – Financial Regulation and Standing Orders</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	Council's Standing Orders were reviewed at a meeting held 12 <sup>th</sup> May 2025. <b>Comment:</b> At its next review council should look to adopt the newest model of the NALC Standing Orders 2025 update to include changes to items 14 and 18.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website, are based on the 2024 model published by NALC and were approved and adopted by council at its meeting held 12 <sup>th</sup> May 2025. <b>Comment:</b> At its next review council should look to adopt the NALC Financial Regulations 2025 to include the revisions to the Procurement Act 2023 and Procurement Regulations 2024.
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)? <sup>1</sup>	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 as confirmed under 1.5 of the adopted Financial Regulations.
<b>Additional comments:</b>		
<b>Section 2 – Budgetary controls</b>		

<sup>1</sup> Section 151 Local Government Act 1972

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 preliminary reviewed at the November 2024 meeting and approved at the full Council meeting held 6 <sup>th</sup> January 2025. Full details of the budget were provided and are attached to the minutes showing clear transparency to the allocation of funds.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £4,109 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was an increase of £30.46 per Band D property over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out regular 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 earmarked<sup>2</sup></i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £1,602.67 (CIL Funds) with the balance being General Reserves of £5,378.63 with overall reserves standing at £6,981.30. Council has in place a reserves policy which was adopted by council on the 3 <sup>rd</sup> March 2025.
<b>Additional comments:</b> Council has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.		
<b>Section 3 – Proper bookkeeping</b>		

<sup>2</sup> 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

<p>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.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses an excel spreadsheet to produce reports on a receipts and payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>  (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 and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council's operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out, and the functionality of the cashbook was found to be in order.
<p><b>Additional comments:</b> <i>The council may wish to reference the statutory powers under which expenditure is incurred within its minutes or cashbook, in order to demonstrate that it is acting within its authority.</i></p>		

<b>Section 4 – Payment controls</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. At each full council meeting a list of payments is presented to ensure formal approval of expenditure and this is correctly minuted. This demonstrates good practice in that there are measures in place that help safeguard public money supported by a straightforward and clear audit trail for each payment.  <b>Comment:</b> Council is advised to implement 'power to pay' noting that it is the responsibility of Councillors to satisfy themselves that they have the appropriate legal power to incur expense and ensure that they refer to the exact power being used to ensure that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires.
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 provided detailed the bank account requiring dual authorisation.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with the reclaim for the period covering 2024 to 2025 in the sum of £47.43. There are no outstanding claims for 2025/2026 to be made.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>3</sup>	N/A	Council has not adopted the General Power of Competence.
Are payments under s.137 <sup>4</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	There were no payments identified as being made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
<b>Additional comments:</b> <i>In order to show good practice, council might look to 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.</i>		

<b>Section 5 – Income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.

<sup>3</sup> Localism Act

<sup>4</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<i>Is income reported to full council?</i>	YES	Income received is reported to full Council within the financial reports 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 £4,109 from East Suffolk Council for the period under review as reported to full Council within its Financial Report. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to the precept being paid and receipt of same in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>5</sup></i>	YES	During the year under review, Council received CIL receipts totalling £1,602.67. The RFO has created an Earmarked Reserve for retained CIL balances.
<i>Is CIL income reported to the council?</i>	YES	CIL receipts received are reported to full Council within the financial reports submitted to full Council. Two payments were received in the period under review as documented in April and October 2025.
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £1,602.67 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 Annual CIL Statement is still to be presented to full Council for approval although a copy was submitted for internal audit review.
<i>Has it been published on the authority's website?</i>	N/A	As Council is yet to approve the 2025/2026 report this has not been uploaded, however previous years reports are documented as published on the council website.
<b>Additional comments:</b>		

<sup>5</sup> Community Infrastructure Levy Regulations 2010

<b>Section 6 – Petty cash</b>		
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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<b>Additional comments:</b>		

<b>Section 7 – Bank reconciliation</b>		
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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<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 <sup>st</sup> March 2026 the balance across the council's accounts stood at £6,981.30 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 accounts are reported at each meeting of full Council within the bank reconciliation which is then signed as correct. 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.

<b>Section 8 – Payroll controls</b>		
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.		
<b>Evidence</b>		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 31st March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment 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. <b>Comment:</b> 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	No employees are paid minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>6</sup></i>	YES	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current member of staff.
<i>Have pension re-declaration duties been carried out</i>	YES	Evidence was documented detailing the council is due to complete its re-declaration of compliance with The Pensions Regulator by 6 <sup>th</sup> July 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 detailed within councils Financial Regulations.
<b><i>Additional comments:</i></b>		

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<sup>6</sup> The Pension Regulator – [website click here](#)

<b>Section 9 – Year End procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and 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.
<i>Has the appropriate end of year AGAR<sup>7</sup> documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. 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.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	YES	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period of 2024/2025, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council on 12 <sup>th</sup> May 2025. Council is yet to meet to declare exemption for 2025/2026.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	YES	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 public rights. The RFO had set the dates for the inspection of the Council's accounts and associated

<sup>7</sup> Annual Governance & Accountability Return (AGAR)

		documents as 3 <sup>rd</sup> June 2025 to 14 <sup>th</sup> July 2025 with the date of the notice being 2 <sup>nd</sup> June 2025.
<i>Have the publication requirements been met in accordance with the Regulations?</i> <sup>8</sup>	YES	In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 council published the following on a public website: <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2024/2025, page 4</li> <li>• Section 1 – Annual Governance Statement 2024/25, page 5</li> <li>• Section 2 – Accounting Statements 2024/2025, page 6</li> <li>• Analysis of variances</li> <li>• Bank reconciliation</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</li> </ul>
<b><i>Additional comments:</i></b>		

**Section 10 – Risk management**

<sup>8</sup> Accounts and Audit Regulations 2015

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 12 <sup>th</sup> 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 noting that 'the greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council'.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils with Zurich Municipal which shows core cover for the following: Public liability: £12m; Employers Liability £10m and Fidelity Guarantee of £25k. At renewal, Council entered into a long-term agreement expiry 8 <sup>th</sup> October 2028. <b>Comment:</b> Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.
<i>Evidence that internal controls are documented and regularly reviewed<sup>9</sup></i>	YES	At the meetings of 12 <sup>th</sup> May 2025 and 2 <sup>nd</sup> March 2026, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems were sound and

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<sup>9</sup> Accounts and Audit Regulations

		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 appointment<sup>10</sup></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 the above detailed dates.
<b><i>Additional comments:</i></b>		

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<sup>10</sup> Practitioners Guide

<b>Section 11 – Asset control</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>11</sup></i>	YES	The Asset Register, as viewed on the Council's website, and as approved at the meeting of 1 <sup>st</sup> September 2025, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end is £57,361.60 which reflects no movement in the asset register covering acquisitions and disposals.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Council holds no such documents.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council holds no such documents.
<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 1 <sup>st</sup> September 2025 and is reviewed annually.
<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.
<b>Additional comments:</b>		

<sup>11</sup> Practitioners Guide

<b>Section 12 – Assertion 10</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?<sup>12</sup></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 with an expiry date of 22 <sup>nd</sup> April 2026.
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	Council confirmed at its meeting held 2 <sup>nd</sup> March 2026 that a new Publication Scheme was reviewed and adopted by council in accordance with the Freedom of Information Act which requires every public authority to have a publication scheme and to publish information covered by the scheme.
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p> <p><i>Councils, including parish meetings must:</i></p> <ul style="list-style-type: none"> <li>• <i>Comply with their legal &amp; statutory obligations under UK GDPR &amp; The Data Protection Act 2018</i></li> <li>• <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i></li> <li>• <i>Recognise their role as both data controller and data processor</i></li> </ul>	YES	<p>Council has taken active steps to ensure compliancy with the GDPR requirements, evidenced below and has adopted a number of GDPR Policies Including:</p> <ul style="list-style-type: none"> <li>• Privacy Notice</li> <li>• Freedom of Information Policy</li> <li>• Information and Data Protection</li> <li>• Information Technology Policy</li> <li>• Security of Information</li> <li>• Model Publication Scheme</li> <li>• Publication Scheme</li> </ul> <p><b>Comment:</b> Council should look to add a review date to the policies to ensure they remain up to date and periodically reviewed.</p>

<sup>12</sup> Data Protection Act 2018

<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>YES</p>	<p>To ensure compliance with the requirements of the <u>Transparency Code for smaller authorities</u> (turnover not exceeding £25,000), Council is aware that the following should be published on a public website not later than 1 July:</p> <ul style="list-style-type: none"> <li>• Internal Audit Report</li> <li>• List of Councillors and Responsibilities</li> <li>• Items of Expenditure Above £100 including recoverable and non-recoverable VAT</li> <li>• End of Year Accounts</li> <li>• Annual Governance Statement</li> <li>• Asset Register</li> <li>• and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</li> </ul> <p>It is confirmed that for the period of 2024/2025 council is compliant with the regulations.</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>13</sup></i></p>	<p>YES</p>	<p>Council has accessibility tools on its website thereby allowing for increased functionality, along with a website accessibility statement detailing the technical information and the methods used for testing; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG2.1AA standard. The Accessibility Statement is detailed as being reviewed on the 5<sup>th</sup> February 2026.</p> <p><b>Comment:</b> WCAG2.2AA is the most recent guideline that provides recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low-vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are “perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities”.</p>

<sup>13</sup> Website Accessibility Regulations 2018

<i>Has website accessibility been tested, at least annually?</i>	YES	Council have shown an understanding of the website accessibility regulations with the last review being carried out 5 <sup>th</sup> February 2026. As detailed above, at its next annual review council should look to test against WCAG2.2AA.
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?<sup>14</sup> For example <a href="mailto:clerk@abccouncil.gov.uk">clerk@abccouncil.gov.uk</a> or <a href="mailto:clerk@abccouncil.org.uk">clerk@abccouncil.org.uk</a></i>	YES	Council operates with a .gov.uk email address for the Clerk and Councillors provided by Suffolk Cloud.
<i>Does the council have an IT policy that is tailored to the council?<sup>15</sup></i>	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 2 <sup>nd</sup> March 2026 and is published on the council website.
<b>Additional comments:</b>		

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<sup>14</sup> Practitioners Guide

<sup>15</sup> Practitioners Guide

<b>Section 13 – Internal audit</b>		
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.		
<b>Evidence</b>		<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 <sup>st</sup> March 2025 was formally considered by council at a meeting held 12 <sup>th</sup> May 2025. An action plan was created and items detailed as reviewed and completed.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	The formal recommendations raised within the internal audit report for the year ending 31 <sup>st</sup> March 2025 were as follows: <ol style="list-style-type: none"> <li>1. To ensure that standing Orders reflect changes to procurements thresholds under the Public Contracts Regulations 2015.</li> <li>2. Ensure Financial Regulations are tailored to Lound PC.</li> <li>3. To take into account Reserves Policy when formalizing Budget.</li> <li>4. Adopt a Publication Scheme and make available on website.</li> <li>5. To adopt a gov.uk email account for the PC.</li> </ol>
<i>Has the Council confirmed the appointment of an internal auditor?<sup>16</sup></i>	YES	SALC were appointed as the Council's internal auditors for the year ending 31 <sup>st</sup> March 2026 at the meeting held 2 <sup>nd</sup> March 2026.
<i>Has the letter of engagement been approved by full council?<sup>17</sup></i>	YES	The letter of engagement was approved by full council at the above meeting.
<b>Additional comments:</b>		

<sup>16</sup> Practitioners' Guide

<sup>17</sup> Practitioners' Guide

<b>Section 14 – External audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>18</sup></i>	N/A	Council was exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
<b>Additional comments:</b>		

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<sup>18</sup> 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.*

<b>Section 15 – Additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>19</sup>	YES	The Annual Meeting of the Parish Council was held on 12 <sup>th</sup> 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> <sup>20</sup>	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the East Suffolk Council website of 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>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	YES	Councils Risk Assessment states the Parish Council's electronic records are stored on the Clerks computer. Back-ups of the files are taken at regular intervals and supplied to the Chair for safekeeping.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.
<b>Additional comments:</b>		

<sup>19</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>20</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

Signed: *J. Lawes*

Date of Internal Audit Report: 9<sup>th</sup> April 2026

On behalf of Suffolk Association of Local Councils