

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

Clerk	Gordon Mussett
RFO (if different)	As above
Chairperson	Councillor Nick Jepson
Precept	£5,100.00
Income	£12,385.95
Expenditure	£12,545.19
General reserves	£2,377.63
Earmarked reserves	£3,538.70
Audit type	Annual - exempt authority
Auditor name	Julie Lawes

### Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

<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 are based on the NALC 2013 model published by the National Association of Local Councils. Council has tailored the policy to include recent updates to sections 14 and 18 and were approved at a meeting held 6 <sup>th</sup> May 2025.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 <a href="#">link to view the advice note</a> Council approved its Financial Regulations at a meeting held 6 <sup>th</sup> May 2025.
Has the Council properly tailored the Financial Regulations?	YES	The 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. This was confirmed by full Council at its meeting held 6 <sup>th</sup> May 2025.
<b>Additional comments:</b>		

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

<b>Section 2 – Budgetary controls</b>		
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		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2025/2026 was approved at the Council meeting held 15 <sup>th</sup> January 2025. Budget papers as seen on the website provide details on the budget, precept and implications for Band D Council Tax.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £5,100 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 4.4% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget as published within the supporting documentation.
<i>Reserves held – general and earmarked<sup>2</sup></i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £3,538.70 with the balance being General Reserves of £2,377.63 with overall reserves standing at £5,916.33. Council has adopted a Reserve Policy providing clarity on the reasoning behind the holding of and intended level of general reserves.
<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.		

<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

<b>Section 3 – Proper bookkeeping</b>		
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.		
<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. All payments made are well referenced and provide clear detail of the power used for any expenditure ensuring council is working within its authority.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	YES	Council’s gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council’s operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council’s underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
<b>Additional comments:</b>		

<b>Section 4 – Payment controls</b>		
<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>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded / authorised in accordance with Proper Practices. The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	Internet banking is not operated by the council. The council's risk assessment documentation details the procedure to be followed for the making of payments by cheque in accordance with council's own Financial Regulations. It was confirmed that the council has a dual mandate in place for authorising payments. Council does not operate internet banking.
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 1 <sup>st</sup> April 2025 to 31 <sup>st</sup> March 2025 in the sum of £1,080.54 being verified in the cashbook and bank statements. Payment of £477.04 was received from HMRC for the year prior as detailed on the bank statement dated 7 <sup>th</sup> April 2025.

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>		

<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. Income is primarily received through online payments.

<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 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 £5,100 from Maldon District Council for the period under review as reported to full Council within its supporting documentation. Evidence was provided showing a full audit trail from Precept being discussed and approved at council meeting held 14 <sup>th</sup> January 2025 to remittance advice showing the Precept paid in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>5</sup></i>	N/A	Council holds no CIL funds.
<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	
<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>		Internal auditor commentary
<i>Is petty cash in operation?</i>	NO	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	As above
<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>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Full bank reconciliations are completed each month, A number of samples were tested and were found to be accurate and detailed. 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 balance agrees with period end statements and, as at year end 31 <sup>st</sup> March 2026 the balance across the council's accounts stood at £6,066.33 with an outstanding cheque of £150.00 giving an end balance of £5,916.33 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are reported at each meeting of full Council. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

<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>		<b>Internal auditor commentary</b>
<i>Do all employees have contracts of employment?</i>	YES	Council had 2 employees on its payroll at the period end 31 <sup>st</sup> March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.
<i>Are all employees paid at least the minimum wage?</i>	YES	Employee is paid at least the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>		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 members of staff.

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

<i>Have pension re-declaration duties been carried out</i>	YES	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator on 16 <sup>th</sup> 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 full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
<b><i>Additional comments:</i></b>		

<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 all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review.  There is a full audit trail from records to presented accounts.
<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 under review, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council on 6 <sup>th</sup> May 2025.
<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>	Partly Met	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector’s rights. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as Tuesday 3 <sup>rd</sup> June 2025 to Monday 14 <sup>th</sup> July 2025 with the date of the notice being 10 <sup>th</sup> April 2025.

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

		<p><b>RECOMMENDATION:</b> Council should record in the minutes of the council meeting the period of exercise of public rights and announcement dates, and / or retain the notice on its website.</p> <p><b>Comment:</b> <i>Whilst the Period of Exercise and Public Rights Notice was provided, the Internal Auditor has had to answer ‘no’ to Internal Control Objective M of the AGAR AIAR due to the notice not being evidenced by a notice on the website and / or authority approved minutes confirming the dates set as specifically required.</i></p>
<p><i>Have the publication requirements been met in accordance with the Regulations?<sup>8</sup></i></p>	<p><i>Partly Met</i></p>	<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"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2024/25, 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> <p><b>RECOMMENDATION:</b> Council should also publish, and retain on its website for a suggested period of five years, all documents as detailed above, including the period for the Exercise of Public Rights Notice.</p>
<p><b>Additional comments:</b></p>		

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

<b>Section 10 – Risk management</b>		
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.		
<b>Evidence</b>		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 Corporate Risks and Council Risks for the year under review was considered and adopted by full Council at its meeting of 13 <sup>th</sup> January 2026.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence that the Parish Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <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 Clear Councils which shows core cover for the following: Employers Liability £10m: Public/Products Liability: £10m and Fidelity Guarantee of £250k. At the meeting of council held 6 <sup>th</sup> May 2025 council approved its insurance cover.

<p><i>Evidence that internal controls are documented and regularly reviewed<sup>9</sup></i></p>	<p>YES</p>	<p>At the meeting held 6<sup>th</sup> May 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.</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 appointment<sup>10</sup></i></p>	<p>YES</p>	<p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements as approved 6<sup>th</sup> May 2025.                  Council is aware that in accordance with the Accounts and Audit Regulation 2015, the parish council must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system of internal control.</p>
<p><b>Additional comments:</b></p>		

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

<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, and as approved at the meeting of 6 <sup>th</sup> May 2025, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end 31 <sup>st</sup> March 2026 is £12,566 which reflects overall movement in the asset register covering acquisitions and disposals and is an increase over that from the previous year.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register was reviewed and approved by council at a meeting held 6 <sup>th</sup> May 2025.
<i>Cross checking of insurance cover</i>	YES	Council completed an inventory review of assets as confirmed within the minutes of the meeting held 6 <sup>th</sup> May 2025.
<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. Reference: Z3614041 Expires: 26 <sup>th</sup> March 2027
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	Partly Met	Council has published a Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public. The clerk advised the Publication Scheme was adopted on the 19 <sup>th</sup> March 2013 and has not been updated since. <b>Comment:</b> <i>Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council should seek to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website.</i>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	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:

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

		<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>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>13</sup></i>	<i>Partly Met</i>	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a short statement advising documents published after 1<sup>st</sup> January 2025 comply with WCAG 2.2 Standards under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p><b>RECOMMENDATION:</b> The Parish Council should publish and maintain an accessibility statement compliant with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018, stating compliance with WCAG 2.2 (Level AA), disclosing known accessibility issues and planned fixes, providing contact details and options to request information in alternative formats, including escalation routes via the Equality Advisory and Support Service, and confirming the testing approach and review date. The statement should be reviewed and updated regularly.</p>
<i>Has website accessibility been tested, at least annually?</i>	<i>NO</i>	<p>No review of website accessibility has been documented as carried out during the last financial year.</p> <p><b>COMMENT:</b> <i>To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.</i></p>

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

<p><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 <u>clerk@abccouncil.gov.uk</u> or <u>clerk@abccouncil.org.uk</u></i></p>	<p>YES</p>	<p>Council operates with a .gov.uk email address for the Clerk which ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.</p>
<p><i>Does the council have an IT policy that is tailored to the council?<sup>15</sup></i></p>	<p>YES</p>	<p>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 6<sup>th</sup> May 2025.</p>
<p><b>Additional comments:</b> Council has a few areas to complete to fully comply with assertion 10 of Section One – Annual Governance Statement for 2025/2026 and it is therefore recommended council answers in the negative.</p>		

<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 Auditor’s Report for the year ending 31 March 2025 has been considered and reviewed by the Parish Council at their meeting held 6 <sup>th</sup> May 2026.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	There were no formal recommendations made to council.
<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 6 <sup>th</sup> May 2025.
<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 meeting of 17 <sup>th</sup> March 2026. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
<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	As above
<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 6 <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 Maldon District Council website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	YES	Councils Risk Assessment stated files are backed up and passwords held securely.
<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

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

Signed: *J. Lawes*

Date of Internal Audit Report: Wednesday 29<sup>th</sup> April 2026

On behalf of Suffolk Association of Local Councils