

Internal Audit Report for SHIMPLING for the period ending 31 March 2025

Clerk	Natasha Byford
RFO (if different)	
Chairperson	David Dunkley
Precept	£12,700.00
Income	£35,617.71
Expenditure	£37,009.60
General reserves	£5,740.93
Earmarked reserves	£14,749.81
Audit type	Annual
Auditor name	Karen Hall-Price

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 2024/25 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 – proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses Scribe Accounting 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. It provides data for analysis allowing the RFO to produce clear financial management reports.
<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	
<i>Is the cash book up to date and regularly verified?</i>	Yes	The council provides good evidence on a bi-monthly basis to support the council's underlying statements.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>At the meeting on 13th May 2024 the council carried out an annual review of its Standing Orders and Financial Regulations. Use of the Model Standing Orders (produced by NALC in 2022) and Model Financial Regulations (produced by NALC IN 2024) are correct</i>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 9 th September 2024 and are based on the NALC Model Financial Regulations 2024 with provisions included as outlined under NALC Advice Note - Procurement – 8 January 2024
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council, although the [] brackets on 1.5 of the financial regulations should be removed..
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed the Clerk to be responsible for the administration of the financial affairs of the Parish Council as confirmed within their financial regulations 1.5.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – 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?		<p>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. A further spot check of items paid via the system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p><i>Comment: 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.</i></p>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<p>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.</p> <p>There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council's website.</p>

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 the year 2024-2025 in the sum of £727.93 being verified in the cashbook and bank statements. Further VAT for the year 2024-25 has been reclaimed with £717.80 awaiting receipt.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	The General Power of Competence has not been adopted by Council.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	No payments were made in 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 does not have any such loans
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Assessments for Email Addresses, Financial Control, playground and the village clean were all updated on 12 th May 2024 This is reported within the

² Localism Act

³ 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 £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		minutes of the AGM of 13 th May 2024. The minutes on the website are only available as draft minutes until their approval at the AGM in May 2025. This is acknowledged.
<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 in particular 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 in order to avoid financial or reputational consequences. It is noted the Council is responsible for play equipment with an independent annual inspection carried out by Playquip this was agreed at the meeting of 13 th May 2024 and the invoice for payment submitted at the 9 th September 2024 meeting but it is not reported that the safety inspection was completed.
<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	liability: £10m, Public/Products Liability: £10m and Fidelity Guarantee of £50,000. 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 to be received in the following April. During the year, being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance, annual review of the Council's insurance was undertaken prior to renewal. The minutes of 13 May 2024 evidence that such a review was undertaken with the renewal taking place in December 2024. <i>Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things)</i>

<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	At the meeting of 13 th May 2024, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</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 the AGM of the parish council on 13 th May 2024
<i>POSITIVE COMMENTS - the Council has identified a number of risks to Shimpling Parish Council and taken steps to control these. These are clearly identified and approved by the Council. In accordance with proper practices the council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance, and that the review of insurance cover has been reported back to full Council and duly minuted. By reviewing the terms of reference for internal audit the council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i>		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – 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
Verify that budget has been properly prepared and agreed	Yes	The budget for the year 2024-2025 was approved at the Council meeting of 13 th November 2023 budget papers as seen on the website provide details on the budget, precept and implications for Band D Council Tax.
Verify that the precept amount has been agreed in full Council and clearly minuted	Yes	The precept was set at £12,700 for 2024/2025, as confirmed at the above meeting, There is no evidenced paperwork demonstrating that this was or was not an increase over that set for the previous year. Recommendation to minute the percentage increase implications for Band D Council Tax when recording within the minutes
Regular reporting of expenditure and variances from budget	Partly	<p>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 along with forecasts for the remainder of the year. Within the councils own financial regulations the variances to budget should be reported June, September and December where practicable. The website shows November 2023, February 2024 and then December 2024 which is technically not compliant but can be shown as working towards compliancy.</p> <p>Comment: Council is advised to consider either implementing, in accordance with its own standing order 17c a statement showing evidence of comparisons between budgeted and actual income and expenditure to form the basis of approval for virements in accordance with Council's own Standing Orders or amend Standing Order 17c to reflect the frequency with which budget monitoring exercises are carried out.</p>

<i>Reserves held – general and earmarked⁶</i>	Yes	<p>The Council, as at year-end, had Earmarked Reserves totalling £14,749.81 with the balance being General Reserves of £5,740.93.</p> <p>Comment: The council has a general reserves policy which shows good practice but the policy on the website states that it was due for review in May 2024. The AGM minutes of May 2024 state that the policy was reviewed but an updated version should be available on the website.</p>
<p>Additional comments: <i>Good practice in that recommended key stages of the budgetary process are as follows:</i></p> <ul style="list-style-type: none"> • <i>decide the form and level of detail of the budget</i> • <i>review the current year budget and spending</i> • <i>assess levels of income</i> • <i>bring together spending and income plans</i> • <i>provide for contingencies and consider the needs of reserves</i> • <i>approve the budget</i> • <i>confirm the precept</i> • <i>review progress against the budget regularly throughout the year</i> 		

⁶ 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 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<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. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council. In accordance with the Council's Standing Orders.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £12,700 from Babergh and Mid Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in May and November 2024. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account in 2 instalments of £6,350 on 8 th April 2024 and 16 th September 2024.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	During the year under review, Council received CIL receipts totalling £9,037.50 The RFO has created an Earmarked Reserve for retained CIL balances. CIL receipts received in March 2025 have not yet been reported to full Council within the financial reports submitted to full Council. The CIL annual report for 2024/2025 shows that there is a retained balance of £3,061.56 which has been transferred into an Earmarked Reserve specifically allocated, in accordance with the Regulations.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	Yes	The Annual CIL Statement for the year 2024 - 2025 has been uploaded onto the Council's website.
<i>Additional comments:</i>		

Section 7 – 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>		
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of March 2025). Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that she does have a Contract of Employment in place. All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. No employee is paid the national minimum wage
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	N/A	
<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>Comment: Council should note the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.</i>
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments made for January 2025, May 2024 and November 2024 covering salary and PAYE all 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?⁸</i>	Yes	Council is aware of its pension responsibilities. No pension payments are in operation.
<i>Have pension re-declaration duties been carried out</i>	Yes	It is noted that the internal audit report for the previous year mentioned that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff. A declaration of compliance to the Pension Regulator was completed on 26 th August 2023 and will be due for re-declaration in 2026.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations
Additional comments:		

Section 9 – 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?⁹</i>	Yes	The Asset Register, as viewed on the Council's website, and as approved at the meeting of September 2024 and updated in March 2025 to reflect the year end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2025) is £432,804 which reflects overall movement in the asset register covering acquisitions and disposals. The Asset Register had a declared purchase value of £105,164.27 and insurance value of £432,804.11 for the year ending 31
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	

⁸ The Pension Regulator – [website click here](#)

⁹ Practitioners Guide

		<p>March 2025 and is entered in Section 2, Box 9 of the 2024/25 AGAR as £432,804.</p> <p>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.</p>																																				
<i>Are records of deeds, articles, land registry title number available?</i>	<i>Not covered</i>	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.																																				
<i>Are copies of licences or leases available for assets sited at third party property?</i>	<i>Not Covered</i>																																					
<i>Is the asset register up to date and reviewed annually?</i>	<i>Yes</i>	The Asset Register, as viewed on the Council's website, and as approved at the meeting of September 2024 and updated in March 2025 to reflect the year end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.																																				
<i>Cross checking of insurance cover</i>		<p>Council has insurance for its assets as specified under generic headings on the insurance schedule.</p> <table> <tr> <th>Property Insured</th><th>Declared Value</th><th>Sum Insured</th></tr> <tr> <td>Buildings</td><td>£322,300</td><td>£386,760</td></tr> <tr> <td>Contents</td><td>£23,083</td><td>£27,699</td></tr> <tr> <td colspan="3">Other Property Insured away from the Premises</td></tr> <tr> <td>Street Furniture</td><td>£20,000</td><td>£24,000</td></tr> <tr> <td>Walls, Gates and Fences</td><td>£7,500</td><td>£9,000</td></tr> <tr> <td>Playground Equipment</td><td>£60,600</td><td>£72,720</td></tr> <tr> <td>CCTV Equipment</td><td>Not Insured</td><td>£0</td></tr> <tr> <td>War Memorials</td><td>£20,000</td><td>£24,000</td></tr> <tr> <td>Ground Surfaces</td><td>Not Insured</td><td>£0</td></tr> <tr> <td>Mowers and Machinery</td><td>£5,000</td><td>£6,000</td></tr> <tr> <td>Sports Equipment</td><td>£5,000</td><td>£6,000</td></tr> </table>	Property Insured	Declared Value	Sum Insured	Buildings	£322,300	£386,760	Contents	£23,083	£27,699	Other Property Insured away from the Premises			Street Furniture	£20,000	£24,000	Walls, Gates and Fences	£7,500	£9,000	Playground Equipment	£60,600	£72,720	CCTV Equipment	Not Insured	£0	War Memorials	£20,000	£24,000	Ground Surfaces	Not Insured	£0	Mowers and Machinery	£5,000	£6,000	Sports Equipment	£5,000	£6,000
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<p>Additional comments: Councils should be mindful of the guidance in Governance and Accountability for Smaller Authorities for England (March 2024) regarding valuation of assets and ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended it will need to publish and provide explanations in changes in value to any previously recorded assets.</p>																																						

Section 10 – 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	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 st March 2025) the balance across the council's accounts stood at £20,490.74 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation. The Agar confirms this figure rounded to £20,491
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	<p>Balances across the Council's accounts are reported at each meeting of full Council. The minutes of Full Council meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.</p> <p>Financial reports are submitted to the Council including a summary of income and expenditure in accordance with the Council's own Standing Orders.</p>

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	Yes	Accounts are produced on a receipts and payments or income and expenditure basis and all found to be in order.
Financial trail from records to presented accounts	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.
Has the appropriate end of year AGAR ¹⁰ documents been completed?	Yes	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR
Did the Council meet the exemption criteria and correctly declared itself exempt?	No	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
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?	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the Council correctly provided for the exercise of elector's rights during Summer 2024. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 3 rd June 2024 to 12 th July 2024 with the date of the notice being 17 th May 2024. <i>Public Inspection:</i> The internal auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council.
Have the publication requirements been met in accordance with the Regulations? ¹¹	Yes	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<p>exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024 as it published the following on its website:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p><i>Comment: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</i></p>
<p><i>Additional comments:</i></p>		

Section 12 – 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
Has the Council considered the previous internal audit report?	Yes	<p>The Internal Audit Report for the period ending 31st March 2024 was formally considered by and approved for adoption at the meeting of full Council of 13th May 2024. The RFO was authorised to conduct necessary actions in accordance with the recommendations and comments raised within the report which was monitored as the year progressed.</p> <p>The following recommendations as raised in the internal audit have been implemented:</p> <ul style="list-style-type: none"> • Standing Orders and Financial Regulations: Council may wish to update at the next review the public contracts figure from £25,000 to £30,000 which have been increased. • Internal Controls Statement to include internet banking procedures.
Has appropriate action been taken regarding the recommendations raised?	Yes	Both points raised at internal audit have now been actioned. Other comments raised were brought to the attention of the council.
Has the Council confirmed the appointment of an internal auditor? Has the letter of engagement been approved by full council?	Yes	<p>SALC were appointed as the Council's internal auditors for the year ending 31st March 2025 at the meeting of 10th March 2025. Confirming acceptance of the letter of engagement. Item 17 refers.</p> <p><i>Comment: 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.</i></p>
Additional comments:		

Section 13 – 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
Has the Council considered the previous external audit report? ¹²	Partly	It is not minuted that the Council received and reviewed the external audit. However the invoice was presented and agreed for payment at the 11 th November 2024 meeting and the external audit report available on the parish website confirms no matters require attention.
Has appropriate action been taken regarding the comments raised?	N/A	The external audit confirms that the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to their attention giving cause for concern that relevant legislation and regulatory requirements have not been met. No actions were required.
Additional comments:		

¹² 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 14 – 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
Was the annual meeting held in accordance with legislation? ¹³	Yes	The Annual Meeting of the Parish Council was held on 13 th May 2024 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? ¹⁴	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
Is there a list of members' interests held?	Yes	Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A	Council does not have any trustee responsibilities
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?		<p>Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations. This was raised at the last internal audit and discussed by Cllrs but not taken up as a recommendation.</p> <p>Comment: Council might wish to review again its provisions and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales: Publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card</p>

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		<p>transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000.</p> <p>Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart</p>
<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i></p>	Yes	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Certificate Registration number ZA174927 expiring 03/04/2026. Freedom of Information Schedule of Publications is published on the Council's website</p> <p>The new certificate needs to be uploaded onto the parish council website as the certificate available to view by the public expired on 03/04/2025.</p> <p>It is noted that Council do not have a Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public in 2025-2026. Recommendation: council is advised to review the information it holds and, using the provisions of the Model Publication Scheme as a template, tailor the scheme to the parish council and provide the details within the categories under the scheme. This should then be published and reviewed on a regular basis.</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	Yes	<p>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.</p> <p>The Data Protection and Information Management Policy was reviewed at a Council meeting held on 13 May 2024 and is available on the council website. There is a comprehensive suite of policies and procedures to help the council adequately handle personal data.</p>

¹⁵ Data Protection Act 2018

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council migrated from shimplingpc@gmail.com to @shimpling-pc.gov.uk domain agreed at the meeting of 13 th January 2025. Council operates with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council uses a system whereby a back-up of the council's data is taken and stored appropriately confirmed by the clerk as part of this internal audit.
<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
Additional comments:		

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 19th April 2025

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide