

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

Clerk	Cathy Witaker
RFO (if different)	
Chairperson	Lindsay Morgan
Precept	£94,950
Income	£118,157
Expenditure	£92,038
General reserves	£27,900
Earmarked reserves	£124,993
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 <i>look</i> at the methods and <i>processes</i> 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 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	Council’s gross income and expenditure level is below the threshold of £200,000.
<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 an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance and the Responsible Financial Officer (RFO) has ensured that there are clear financial management reports submitted to the council on a regular basis.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out to assess the functionality of the cashbook as the clerk provided all extra / additional information to complete the internal audit.
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		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>Standing Orders were reviewed on 26th February 2025 and are reviewed annually. Use of the Model Standing Orders (produced by NALC in 2022) are correct. It was raised at the previous audit to review the annual threshold for procurement. This has been completed.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	The Financial Regulations, as seen on the Parish Council's website, were reviewed at the meeting of 26 th February 2025. Council's Orders, are based on the latest model published by the National Association of Local Councils (2018). The Financial Regulations are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. The amendments to review the changes to procurement thresholds advised in the 2024 internal audit have been reviewed and corrected.
Has the Council properly tailored the Financial Regulations?	Yes / Mostly	The Council's Financial Regulations have been tailored to the Parish Council and were reviewed and updated at the 26 th February 2025 meeting. Appendix 1.5 of the financial regulations need to be tailored the [] brackets should also 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		
<p>The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were evidenced and cross checked against payment authorisation slips, cash book, bank statement and invoices.
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. Payments are made and checked at each meeting in accordance with councils instructions.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<p>VAT is identified in the cash book with the year figure for 2024-2025 being £1,143.55.</p> <p>Vat receipts are identified as being received within the cash book and the bank statements as follows: £705.27 received 09/04/24 (the outstanding figure from the 23-24 audit) £0.63 received 01/05/24</p> <p>£719.18 received 22/08/24 Q1 £1,067.77 received 30/10/24 Q2 £1,678.81 received 01/02/25 Q3 £1,8949.61 outstanding Q4</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The council has not confirmed eligibility criteria to enable it to exercise the GPOC and this has not been adopted by Council.

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Payments for the year under review total £1,510.00 and are in accordance with statutory limits. These include payments to the Friends of Exning School and Exning new river. All payments made are deemed to be of benefit to those living in the area.
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 Register documentation was provided for the purpose of the internal audit but is not published on the council website . It does provide 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 Registers for the year under review were recorded as being considered by the Parish Council at a public meeting of the Parish Council on 26 th February 2025 and are reviewed annually.
<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.
<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	Council has insurance in place under a Clear Councils Insurance Policy. Core cover for the council's insurance policy is shown as: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £150 thousand. During the year under review, council is able to demonstrate,

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.

		evidence from a review of the minutes, that it is 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 and that annual reviews of the Council's insurance were undertaken prior to renewal. Which was approved at the meeting of 8 th May 2024.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Partly	At the meeting of 26 th February 2025 the internal control statement was reviewed and agreed in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirming 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. However, there are no reports provided to back this statement, when asked for completed test reports undertaken within the year under review these were not made available for the internal auditor and therefore this is not verified. Recommendation to complete test reports and appoint an internal control Cllr that is not on the finance committee to complete internal control checks throughout the financial year.
<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	It is noted within the parish council minutes of 8 th May 2024 meeting it is recorded that the internal audit report was received and approved but not the review of the effectiveness prior to the appointment of the internal auditor for the next financial year. It is assumed that this is considered with the internal control policy that was reviewed and adopted at the 26 th February 2025 meeting.

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
<i>Verify that budget has been properly prepared and agreed</i>	Yes / Partly	The budget for the year 2024/2025 was reviewed by the Parish Council at the 22 nd November 2023 meeting and finalised the precept at the same meeting. This information and the minutes were provided by the Clerk / RFO but the minutes are not available on the parish council website.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes / Partly	The precept for the year 2024-2025 was set at £94,950 to be paid in 1 instalment at the meeting of the council of 22 nd November 2023. The charging authority documentation confirms this is 12.22% increase over that set the previous year. The minutes were provided for the purpose of audit but they are not on the parish council website.
<i>Regular reporting of expenditure and variances from budget</i>	Yes / Partly	The minutes evidence that Council reports expenditure each month but not that this covers any variances to budget. Internal audit requested additional information from the RFO if this had taken place and to evidence that this is working in practice. Information was provided and verified but it is recommended that the information is made public on the parish councils website. <i>Comment: Council should ensure it records the expenditure variances from budget within its minutes to evidence this being reviewed and noted by council as per councils Standing Orders 17.c. This was raised at the previous audit and has been actioned but needs to be included within its minutes and financial records available to the public.</i>
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council, as at year-end, had Earmarked Reserves totalling £124,993 with the balance being General Reserves of £27,900. Recorded on the AGAR and bank reconciliation £152,893. <i>Council should note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked</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

		<p>revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves held is in accordance with an adopted General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</p>
<p>Additional comments: It is highly recommended that the clerk reviews the information available for public inspection on the parish councils website and ensures that the council complies with the transparency code.</p>		

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 financial regulations.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	<p>Council received precept in the sum of £94,950 from West Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in 2024. Evidence was provided showing the 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 Premium Business Bank Account received to bank on 25th April 2024.</p> <p>The 2023 minutes were not available on the parish councils website for viewing but were provided for the purpose of the internal audit.</p>

		Recommendation to review the information on the councils website and ensure that the information required is available for public inspection.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	During the year under review, Council reported No CIL funds are held.
<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	
Additional comments:		
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>	Yes	A petty cash system is in place, handled with receipts reimbursed to the clerk in accordance with the councils standing orders. The village keeper holds a £250 float.
<i>If appropriate, is there an adequate control system in place?</i>	Yes	The RFO provides a full petty cash reconciliation for the council
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 has 2 employees detailed on its payroll during the period under review. Employment contracts were not reviewed during the internal audit

⁷ Community Infrastructure Levy Regulations 2010

		but the Clerk to the Council has confirmed that Contracts of Employment are in place.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
<i>Minimum wage paid?</i>	No	
<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 being operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on payments made covering salary and PAYE as the requested payslips were provided. Any deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations. P60's were evidenced and verified and available for the purposes of the internal audit. It is noted that the Salaries / PAYE / NI are evidenced within the cash book as a whole figure and the auditor requested the breakdown for the purposes of the audit which were provided on request.
<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 records its re-declaration date to the Pension Regulator of August 2022 and is therefore due for re-declaration this year. This should be recorded within the minutes when this is actioned.
<i>Have pension re-declaration duties been carried out</i>	Yes	As above.
<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:		

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

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 was not available on the Council’s website but was confirmed within the minutes of 8 th May 2024 as being approved. It is noted that the declared value for all assets at year-end (31.03.2025) is £368,902 and is entered in Section 2, Box 9 of the 2024/25 AGAR. The asset register was provided on request and verified.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	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. Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means. The council states it has no public land or building assets.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Not covered as part of the internal audit
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The Asset Register is stated within the full parish council minutes of the 8 th May 2024 to have been reviewed and approved and was provided for the internal audit for verification. The latest version is not available on the parish council website for public inspection.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its assets as specified on the insurance schedule. This was reviewed when the insurance was considered for renewal at the meeting of 8 th May 2024.
Additional comments: Recommend for the RFO to review the information that is available under Finance on the parish council website.		

⁹ Practitioners Guide

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 monthly basis and are approved at each meeting.
<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 a total of £152,892.86 as recorded within the Statement of accounts provided for the audit. The year end bank statement was made available for the purpose of the internal audit so that the yearend figure on the community account could be verified. The Agar confirms the figure rounded to £152,893.
<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. Financial reports are submitted to the Council including a summary of income and expenditure in accordance with the Council’s own Standing Orders.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<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.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	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.
<i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i>	N/A	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 this financial year.
<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 / Partly	<p>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 provided for the exercise of elector's rights during Summer 2024. The dates set were 1st July 2024 – 9th August 2024. This was not recorded anywhere within the minutes and is not available on the parish council website.</p> <p>Recommendation: Note the dates for the notice of public exercise or rights within the minutes of the meeting they are agreed. Council to ensure the correct form is available on the website.</p> <p>Public Inspection: None of the relevant files were available to view on the council's website. This was raised at the previous audit and has not been actioned.</p>
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	No	<p>The Council has not complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 for the year ending 31st March 2024 and published the following on a public website:</p> <p>Notice of the period for the exercise of public rights Annual Internal Audit Report</p>

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<p>Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of conclusion of audit Section 3 – External Auditor’s Report and Certificate of the AGAR</p> <p>Recommendation: Council was made aware at the previous audit 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. This has not been actioned.</p>
<p><i>Additional Comments: Strong recommendation for the council to upload its public documents onto the parish council website and ensure that all documents are kept available for the minimum of 5 years from date of publication.</i></p>		

<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.</p>		
Evidence		<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 st March 2024 was formally considered and noted by full Council at the meeting of 8th May 2024.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly	<p>Recommendations raised from the internal audit have not been taken on board by the council and appropriate steps to address most of the recommendations have not been made.</p> <ul style="list-style-type: none"> • Council was advised to provide the audit / AGAR documents for public access. Still outstanding. • Council should ensure it records the expenditure variances from budget within its minutes to evidence this being reviewed and noted by council as per councils Standing Orders 17.c. Still Outstanding, although evidenced that this is being done needs to be recorded and available for public view on the council’s website

		Recommendation in accordance with guidance, an action plan should be produced setting out the areas of improvement or development as identified within the narrative internal audit report. Any proposed remedial actions should be identified within the plan along with the members or officers responsible for delivering improvement and the deadlines for the completion of the action.
Has the Council confirmed the appointment of an internal auditor? Has the letter of engagement been approved by full council?	Yes	SALC were appointed the internal auditor for the financial year 24-25 at the meeting of 26 th February 2025. It is not noted that the parish council received / discussed the letter of engagement to appoint SALC as the internal auditor for the financial year 2024-2025
Additional comments: Strong recommendation for the council to upload its public documents onto the parish council website and ensure that all documents are kept available for the minimum of 5 years from date of publication.		

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		<i>Internal auditor commentary</i>
Has the Council considered the previous external audit report? ¹²	Yes	The minutes confirm that the external audit was considered at the meeting of 23 rd October 2024.
Has appropriate action been taken regarding the comments raised?	Partly	The recommendations provided within the previous audit and the external audit have not been addressed and have been raised again as part of this years financial internal audit specifically the weakness in relation to website compliance and transparency documents being made publicly available.

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.

		The external auditors report and conclusion of audit notice were provided for the purpose of the internal audit but neither are available on the website or public inspection.
Additional comments:		
Strong recommendation for the council to upload its public documents onto the parish council website and ensure that all documents are kept available for the minimum of 5 years from date of publication.		
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		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Parish Council was held on 8 th May 2024 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> 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.
<i>Is there a list of members' interests held?</i>	Partly	Evidence was seen on the District Authority's Website the Register of Interests for 4 current Parish Councillors and shows 5 x vacancies. The Parish Council's own website states there is 1 x vacancy and 4 other Councillors are listed but their information and register of interests are not provided on the West Suffolk District Council website. There was also no direct link from the Council's own website to the register of interests that the internal auditor could access.

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

<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>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	N/A	<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.</p> <p>Comment: Council might wish to review 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 transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000. Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The Council is reported as correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Clerk provided information that the Certificate Registration number ZA271589 expiring 05/09/2025 is in place however, the certificate was not provided and is not available on the parish council's website.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to ensure compliancy with the GDPR requirements and has adopted two GDPR Policies covering retention of documents policy and data protection policy. This provides 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. The council may

¹⁵ Data Protection Act 2018

		wish to build on their policies and procedures to help the council adequately handle personal data.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	No	Council does not have accessibility tools on its website www. Exning-pc.gov.uk that the internal auditor could see thereby not allowing for the increased functionality of the council's website, There was also no 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 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 as detailed within their own risk assessment document.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	The council does not operate a committee system
Additional comments:		

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 30th September 2025

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

Annual Internal Audit Report 2024/25

ENT Exning Parish Council ITTY

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During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

18/07/2025 03/08/2025 06/10/2025

Name of person who carried out the internal audit

Karen Hall-Price (on behalf of SALC) OR

Signature of person who carried out the internal audit

Karen Hall-Price

Date

15/10/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**