

Internal Audit Report for Sibton Parish Council

for the period ending 31 March 2026

Clerk	Michelle Mason
RFO (if different)	-
Chairperson	Councillor Allan Dale
Precept	£2,500.00
Income	£2,765.24
Expenditure	£2,982.55
General reserves	£9,492.50
Earmarked reserves	£19,165.15
Audit type	Annual – Exempt Authority
Auditor name	Victoria Waples

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

Section 1 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	Council's Standing Orders, as adopted at the meeting of 19 th May 2025 and latterly on 18 th May 2026 are based on the model published by the National Association of Local Councils (NALC) in 2024. <i>Comment: council might wish to seek to adopt the updated Model Standing Order (England) 2025 which contain amendments to section 18 to comply with new procurement legislation and ensure consistency with the revised Model Financial Regulations.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations, as seen on the Council's website were reviewed at the meeting of 19 th May 2025 and latterly on 18 th May 2026 are based on the NALC Model Financial Regulations published in March 2025.
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	<i>Partially</i>	Whilst council appointed a person to be responsible for the administration of the financial affairs of the relevant authority, for the period January to March 2026, the post was vacant and covered by Councillors. Council's own financial regulation 1.5 confirms that the Clerk, as appointed in April 2026 is so appointed.
Additional comments:		

Section 2 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed
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¹ Section 151 Local Government Act 1972

Evidence		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 of 18 th November 2024 and was set at £12,500 to be funded by the precept, known income streams and council's reserves. The budget for the year 2026 - 2027 was approved at the council meeting of 20 th November 2025 with evidence produced that this would be set at £9,260 again to be funded from the precept and known reserves. <i>Comment: council has evidenced within the minutes the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The minutes of 18 th November 2024 confirmed that the precept to be levied for the year 2025 - 2026 would be set at £2,500. The precept for the year 2026 - 2027 was discussed and approved at the meeting of 17 th November 2025 and set at £2,625. <i>Comment: in accordance with best practice, council should consider recording in the minutes the impact the precept being set would have on a Band D Dwelling in percentage terms.</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Council received regular reports detailing bank balances and approval of bank reconciliations, along with reviews covering comparisons between budgeted and actual income and expenditure.
<i>Reserves held – general and earmarked²</i>	Yes	The Council, as at year-end, had overall reserves of £28,657.66 broken down as General Reserves totalling £9,492.50 and Earmarked Reserves of £19,165.15. Council has followed guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure <i>Comment: Council might wish to adopt a Reserve Policy which would provide clarity on the level of general reserves held and how this might be achieved to ensure that council is acting in accordance with its adopted General Reserve Policy.</i>

² In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

		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).
Additional comments:		

Section 3 – Proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	Excel spreadsheets were submitted for internal audit review, and these have been used to produce reports on a Receipts and Payments basis.
<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 (3) 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 (R&P) 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	The cashbook is reconciled on a regular basis.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were conducted, and the functionality of the cashbook was found to be in order.
Additional comments: <i>the RFO continues to show good practise by referencing in the cashbook the powers used to incur expenditure. Statutory powers are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary Local Councils must exercise their powers subject to the provisions of the general law.</i>		

Section 4 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and

specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked minutes, cash book, bank statement and invoices and all were found to be recorded / authorised in accordance with Proper Practices. All were found to be in order. A financial statement is submitted at each relevant meeting detailing the payments to be made, with reference made within the body of the minutes as to the payments being authorised.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The council's internal control documentation for electronic payments details the procedure to be followed for the making of such payments in accordance with council's own Financial Regulations. Council operates with dual authorisation for online payments. <i>Comment: the council currently has a limit on the amount that can be spent in one transaction (as imposed by the current bankers) in order to be able to use online banking. Council might wish to ensure that this is included in the Financial Regulations. The risk register should also be updated with this clarification with an inclusion of the current control mechanisms in place.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the overall balance for the year being £32.40. The claim covering the period 1 st April 2023 to 31 st March 2025 in the sum of £76.80 was settled in April 2026. <i>Comment: the Clerk has ensured that the council has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).</i>

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	The council has not confirmed eligibility criteria to enable it to exercise the GPOC.
Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	Payments allocated to this category, as identified in the cashbook and minutes identified payments totalling £150.00 as donations. Whilst all were deemed to be able to demonstrate that the benefits would be commensurate with the expenditure, it should be noted that the donation to Citizen's Advice has power S.142 (2A) of the Local Government Act 1972 which explicitly allows local authorities to give grants to voluntary organisations that provide advice and information to individuals. <i>Comment: in accordance with an identified internal control objective, council has ensured that there is clear reference to the exact power under which such expenditure is approved.</i>
Additional comments:		

Section 5 – 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

³ Localism Act

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

<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with the Council's Financial Regulations. The accounting records contain 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.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £5,500 from West Suffolk Council for the period under review as reported to full Council within its Financial Reports at its meetings in May 2025. 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.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	Yes	CIL is held in accordance with the regulations.
<i>Is CIL income reported to the council?</i>	Yes	Whilst CIL income is reported to council in accordance with regulations, there were no new receipts for the year under review.
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	Whilst no report was submitted for internal audit review, the figures from 2024-25 suggest that the recorded end balance of £18,109.15 remains unchanged.
<i>Has an annual report been produced?</i>	Work required	Council has yet to produce the annual CIL statement. <i>Comment: The council should note its duty to produce annual reports that detail the amount of CIL funds received and spent.</i>
<i>Has it been published on the authority's website?</i>	Work required	The annual report for the year ending 31 st March 2026 showing income received and retained balances has not yet been produced and as such has not yet been uploaded to the Council's website. <i>Comment: council should note the requirements to comply with its duty to produce and publish the annual report.</i>
Additional comments:		

⁵ Community Infrastructure Levy Regulations 2010

Section 6 – Petty cash

The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.

Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments: a petty cash system is not operated by the council.		

Section 7 – Bank reconciliation

The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.

Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the detailed financial reports submitted to full council.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances as of 31 st March 2026 agree with the year-end bank statements and at year end stood at £28,657.98 across the accounts held in the parish council's name.

<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. <i>Comment: as part of council's internal controls, the reconciled accounts including bank reconciliation should be presented to a nominated councillor for verification. This should be reported to council thereby demonstrating that an internal review and verification 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.</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>	N/A	The council had no employees on its payroll at the year-end of 31 st March 2026 as the previously employed Clerk had left the council's employ in December 2025. Their employment contract was not reviewed during the internal audit review.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments prior to December 2025 were presented to full Council for approval and payment was made via internet banking in accordance with council's own Financial Regulations. <i>Comment: 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>
<i>Are all employees paid at least the minimum wage?</i>	Yes	The employee was paid above the minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a</i>	Yes	There were suitable payroll arrangements in place which ensured the accuracy and legitimacy of payments of salaries and wages, and as such the council has complied with its duties under legislation.

<i>verification process for agreeing rates of pay to be applied?</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. Cross-checks were completed on a sample of payments covering salary and all were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were in accordance with the prescribed timescales.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	Yes	Council is aware of its pension responsibilities, and the member of staff is not enrolled into a pension scheme provided by the employer.
<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 20 th January 2023 (redeclaration was due by 1 st July 2024). <i>Comment: if the Council last carried out its re-enrolment duties in 2023, it will be aware that every three years further re-enrolment duties will apply. Council should ensure that it comply with any deadlines for 2026 as stated in communications from the Pension Regulator.</i>
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	For the year under review no such expenses were claimed.
Additional comments:		

Section 9 – Year End procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis.
<i>Financial trail from records to presented accounts</i>	Yes	The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts

⁶ The Pension Regulator – [website click here](#)

		produced. The accuracy of the year-end bank reconciliation detail is verified along with the correct disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and/or 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 to and approved by full Council at the meeting of 18 th May 2026. Recommendation: council is advised to revisit the Annual Governance Statements and consider its response to Assertions 5 (five) and 10 (ten). See Sections 10 and 12.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the council did not have gross income and expenditure exceeding £25,000 during 2024-2025 it was able to declare itself exempt from a limited assurance review for the year ending 31 st March 2025. The minutes of 19 th May 2025 demonstrate that Sections 1 and 2 and the Certificate of Exemption were reviewed, exemption claimed, and permission was given for the Chair and Clerk to sign the documents. <i>Comment: Council has ensured that there is formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015.</i>
<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	The internal auditor is able to confirm that the period for the public rights exercise was set as being between 16 th June to 19 th July 2025. It is confirmed that the notice of the public rights for the year ending 31 st March 2025, was found on the council operated website. <i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i>

⁷ Annual Governance & Accountability Return (AGAR)

<i>Have the publication requirements been met in accordance with the Regulations?</i> ⁸	Yes	The Internal Auditor is able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000, as it has published the following for the year 2024 - 2025 on a publicly accessible website: • Certificate of Exemption • Annual Internal Audit Report • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Annual Accounting Statements of the AGAR • Notice of the period for the exercise of public rights • Analysis of variances • Bank reconciliation – year-end
Additional comments:		

Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	<i>Work required</i>	The risk assessment documentation as provided details the risks associated with the operational functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. However, the Risk Register was not considered during the year having last been approved in January 2025. As such there has been limited review and identification of the financial, security, legal, IT and reputational risks (see paragraph 5.90 of the Practitioners' Guide 2025) along with their controls and the manner in which they will be mitigated. Recommendation: council is advised to ensure that its risk register is expanded to address all risk that could have financial or reputational

⁸ Accounts and Audit Regulations 2015

		consequences – a sample Financial Risk Management template is available at pages 65-67 of the Practitioners' Guide 2026/27 and reviewed on an annual basis.
<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 to manage in order to avoid financial or reputational consequences. <i>Comment: council has in place monitoring documents which identify the risks involved with and the potential for improvements to its arrangements to protect public money. It provides the opportunity for reviews of operational as well as financial and governance reviews by members to ensure that it has mitigation measures in place to address the risks associated with the council's day to day operations.</i>
<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 appropriate insurance in place with core cover for the following: Public Liability £12million; Employer Liability £10million; and Fidelity Guarantee of £50thousand. <i>Comment: Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May and/or during the year upon receipt of grants.</i> During the year under review, evidenced from a review of the minutes of the meeting of 15 th September 2025, council is able to demonstrate 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. <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 reviewed⁹</i>	No	Council last reviewed and adopted its Internal Control Statement on 17 th March 2025. This covered the year 2024-2025. There is no such minute to

⁹ Accounts and Audit Regulations

		demonstrate that for the year ending 31 st March 2026, council considered and reviewed its system of internal controls. Recommendation: in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, council should evidence, via a minute reference, that it has reviewed the financial and management systems of the council, and found that they 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 appointment¹⁰</i>	Yes	The council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting of 19 th May 2025 at which the internal auditor was appointed for the year 2025-26. <i>Comment: 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.</i>
Additional comments:		

Section 11 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	Yes	The Asset Register, as seen on the council's website, 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

¹⁰ Practitioners Guide

¹¹ Practitioners Guide

		(31.03.2026) is £10,266 which reflects nil movement during the year under review.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2025 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.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was conducted via remote means.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council has not declared that it has assets located on third party property for which a formal lease is required.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register seen was reviewed at a meeting of 18 th May 2026. It is confirmed that the values seen on the Asset Register – £10,266 (rounded) - matches those on the Accounting Statements
<i>Cross checking of insurance cover</i>	Yes	Council has appropriate insurance under all risks cover for its assets as specified under the headings on the insurance schedule. Specified cover is in place for named items on the schedule.
Additional comments:		

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners' Guide 2025.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹²</i>	Yes	As a Data Controller, all local authorities are required to register with the Information Commissioner's Office (ICO) in accordance with Data Protection Legislation. Registration Certificate: ZA428215 with an expiry date of 30 th July 2026 refers.

¹² Data Protection Act 2018

<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	No	The Freedom of Information Act 2000 requires every public authority to have a publication scheme, approved by the ICO, and to publish information covered by this scheme. Recommendation: 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>Is the Council compliant with the General Data Protection Regulation requirements?¹³</i> <i>Councils must:</i> • <i>Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018</i> • <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i> • <i>Recognise their role as both data controller and data processor</i>	Partially	Council has taken some active steps to ensure compliancy with the GDPR requirements and has adopted policies which details the manner in which the parish council will protect and handle information relating to personal information. RECOMMENDATION: To achieve best practice, councils are recommended to: • Adopt a comprehensive Privacy Policy • Evidence of review of Privacy Policy • Inclusion of employees within the Privacy Policy • Adopt a Data retention policy to include information on disposal • Adopt a Data Impact Assessment identifying categories of personal data held, the format in which it is stored and the legal justification for its processing under the UK GDPR. • Adopt procedures for dealing with Freedom of Information requests. • Adopt procedures for dealing with data breaches • Carry out data protection audits, mapping personal data being processed and carry out data risk assessments. • Provide regular data protection compliance training for council staff and councillors.
<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 Transparency Code for smaller authorities (turnover not exceeding £25,000), Council published on a public website for the year 2024-2025 not later than 1 July: • Internal Audit Report • List of Councillors and Responsibilities

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

		• Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts • Annual Governance Statement • Asset Register • 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. <i>Comment: the council should note that the datasets listed above for the year 2025-26 should be published on its website by 1st July 2026.</i>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁴</i>	Yes	The Council has published a website accessibility statement on the council operated website detailing the technical information of the website stating that the website is fully compliant with the WCAG 2.2 AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Has website accessibility been tested, at least annually?</i>	Yes	The accessibility statement is up to date and states that the website was last tested in 2026. The site Improve Accessibility Checker for the Chrome browser was used to conduct tests. All of the host's templates were tested using basic content and pictures.
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁵ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk</i>	Yes	Council currently operates with the website https://sibton-pc.gov.uk which supports a dedicated email system. The council uses a dedicated gov.uk email addresses for the Clerk.
<i>Does the council have an IT policy that is tailored to the council?¹⁶</i>	No	The Council has not adopted an IT Policy. Recommendation: to demonstrate compliance with Assertion 10 – Digital and data compliance - Council must adopt an Information Technology Policy covering the use of IT equipment for authority business for both Staff and Councillors which explains how all involved with the authority – clerks and members - should conduct authority business in a secure and legal way when using IT equipment and software.

¹⁴ Website Accessibility Regulations 2018

¹⁵ Practitioners Guide

¹⁶ Practitioners Guide

Additional comments:

Section 13 – Internal audit

The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.

Evidence		<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 2025 was formally considered by and approved for adoption at the meeting of full Council of 19 th May 2025.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	There were no matters or recommendations arising from the report that required an action plan to address areas of improvement or development.
<i>Has the Council confirmed the appointment of an internal auditor?¹⁷</i> <i>Has the letter of engagement been approved by full council?¹⁸</i>	Yes	The appointment of the person to act as the parish council's independent internal auditor for the year 2025 - 2026 was approved at the council meeting of 19 th May 2025. <i>Comment: Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.</i> The letter of engagement was approved at the May 2026 meeting. <i>Comment: by approving the letter of engagement, Council will be following Proper Practices by ensuring it has clarity on the provision of internal audit including the roles and responsibilities, audit planning and timing of visits, reporting requirements, rights to access to information, members and officers, period of engagement and remuneration.</i>
Additional comments:		

¹⁷ Practitioners' Guide

¹⁸ Practitioners' Guide

Section 14 – External audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		Internal auditor commentary
<i>Has the Council considered the previous external audit report?</i> ¹⁹	N/A	The council was able to claim exemption from a limited assurance review for the year ending 31 st March 2025.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
Additional comments:		

Section 15 – Additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		Internal auditor commentary
<i>Was the annual meeting held in accordance with legislation?</i> ²⁰	Yes	Council held its Annual Meeting of the Parish Council at which the Chair was elected on 19 th May 2025 in accordance with legislation in place at that time.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²¹	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.

¹⁹ Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

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

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

<i>Is there a list of members' interests held?</i>	Yes	A copy of the members' interests for all serving councillors was seen on the District Council's website. There is no 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 has no declared trustee responsibility.
<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.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate a committee system.
Additional comments:		

Signed: Victoria Waples

Date of Internal Audit review: 30.06.26 – 02.07.26

Date of Internal Audit Report 03.07.2026

On behalf of Suffolk Association of Local Councils