

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

Clerk	Steve Leckie
RFO (if different)	As above
Chairperson	Councillor William Longe
Precept	£9,134.73
Income	£13,380
Expenditure	£10,240
General reserves	£7,314.92
Earmarked reserves	£7,000.00
Audit type	Annual - exempt authority
Auditor name	Julie Lawes

Introduction

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

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

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

Methodology

When conducting the audit, the internal auditor may:

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

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, are based on the latest model published by the National Association of Local Councils (NALC), April 2025 and are fully tailored to the council. Council approved its Standing Orders at a meeting held 8 th May 2025.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council’s website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note Council approved its Financial Regulations at a meeting held 8 th May 2025.
Has the Council properly tailored the Financial Regulations?	NO	RECOMMENDATION: Where [] are in place the Financial Regulations are to be tailored to the councils needs.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority in accordance with Financial Regulations 1.5.
Additional comments:		

¹ Section 151 Local Government Act 1972

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		
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 held 21 st November 2024. There is clear confirmation within the minutes as to the final budget figure being set.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £9,134.73 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 0% increase over that set the previous year giving a Band D value of £49.50.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out regular reviews covering the budget for the current year with a review of income and expenditure against budget in accordance with its own Standing Orders 17c.
<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £7,000 with the balance being General Reserves of £7,314.92 with overall reserves standing at £14,314.92.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.		

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

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	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.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	YES	Council’s gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council’s operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council’s underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 4 – 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 cross checked against the minutes, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. Payment sheets are signed by both the RFO and residing chairman to confirm accurate and 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. Evidence was provided detailing dual authorisation for all online payments made.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with the reclaim for the period covering 1 st April 2025 to 31 st March 2026 of £711.47. A reclaim for the period 2024/2025 was documented in the minutes of the meeting held 9 th May 2025.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	Council has not adopted the General Power of Competence.

³ Localism Act

Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council did not record any s137 payments for the year under review. At the council meeting held 12 th March 2026 the statutory allowance for the coming financial year was documented.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
Additional comments:		

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.

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
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations. Items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	YES	Income received is reported to full Council within the financial reports in accordance with council's Financial Regulations.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £9,134.73 from East Suffolk Council for the period under review as reported to full Council within its Financial Reports. 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>	N/A	Council advised it held no CIL Funds.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	

⁵ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	N/A	
Additional comments:		

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>	NO	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	As above
Additional comments:		

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	A number of samples were tested. There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. Mandated councillors have read-only access to the accounts allowing regular review of bank reconciliation and associated documentation. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31 st March 2026 the balance of the council's account stood at £14,314.92.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	The minutes of 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. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

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 31 st March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council within its receipts and payments summary and payments are made in accordance with Council's own Financial Regulations. Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.
<i>Are all employees paid at least the minimum wage?</i>	YES	Employee is paid over the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	YES	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff.
<i>Have pension re-declaration duties been carried out</i>	YES	Council completed its re-declaration of compliance with The Pensions Regulator on 9 th April 2024. A further update of contact information was submitted as confirmed in the minutes of the meeting held 8 th May 2025.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
<i>Additional comments:</i>		

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

Section 9 – Year End procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed the Annual Governance and Accountability Return (AGAR) Form 2.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	YES	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council on 16 th June 2025.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	YES	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2025- 2026, the Council correctly provided for the exercise of elector’s rights. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as 18 th June 2025 to 30 th July 2025 with the date of the notice being 16 th June 2025.

⁷ Annual Governance & Accountability Return (AGAR)

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

⁸ Accounts and Audit Regulations 2015

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>	YES	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by full Council at its meeting held 8 th May 2025.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that risk assessment needs to focus on the safety of the Parish Council assets, and particularly its money. There is evidence that the Parish Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils with Clear Councils, Ecclesiastical which shows core cover for the following: Public/Products Liability £10m, Employers Liability £10m and Fidelity Guarantee of £250k. Insurance was approved by council at a meeting held 8 th May 2025.
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, council confirmed that the financial and management systems were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances. This was evidenced at meetings held 8 th May 2025 and 12 th March 2026.

⁹ Accounts and Audit Regulations

<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	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.
Additional comments:		

¹⁰ Practitioners Guide

Section 11 – Asset control		
<p>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.</p>		
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 viewed on the Council’s website, and as approved at the meeting held 8 th May 2025 reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end 31 st March 2026 is £63,438 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register was reviewed and approved by council its meeting held 8 th May 2025 and was on the agenda for review 8 th May 2026. Draft minutes were not viewed by the internal auditor.
<i>Cross checking of insurance cover</i>	YES	Council insurance details general headings for all risks.
Additional comments:		

¹¹ Practitioners Guide

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners’ Guide 2025.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?¹²</i>	YES	The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Reference: ZB347694 Expires: 3 rd August 2026
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	As defined under the Freedom of Information Act 2000, council has adopted and published a Publication Scheme and has ensured it is fully tailored to the council to accurately reflect council’s activities undertaken and the manner in which information will be made available.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that provide clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	To ensure compliance with the requirements of the <u>Transparency Code for smaller authorities</u> (turnover not exceeding £25,000), Council is aware that the following should be published on a public website not later than 1 July: <ul style="list-style-type: none"> • Internal Audit Report • List of Councillors and Responsibilities • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts

¹² Data Protection Act 2018

		<ul style="list-style-type: none"> • 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>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i>	YES	Council has accessibility tools on its website thereby allowing for increased functionality, along with a website accessibility statement detailing the technical information and 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 2.2AA.
<i>Has website accessibility been tested, at least annually?</i>	NO	Comment: <i>To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually, this was last detailed as actioned November 2024.</i>
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk</i>	YES	Council operates with a .gov.uk email address for the Clerk and Councillors ensuring that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.
<i>Does the council have an IT policy that is tailored to the council?¹⁵</i>	NO	The council is yet to adopt an IT policy. Comment: <i>To be fully compliant with assertion 10 of the annual return, It is recommended that the Council review and adopt an IT Policy and publish on the website at its earliest opportunity.</i>

¹³ Website Accessibility Regulations 2018

¹⁴ Practitioners Guide

¹⁵ Practitioners Guide

<i>Additional comments:</i>		

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 at the meeting of Council held 16 th June 2025 with an action plan put in place.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council has addressed all comments raised within the report.
<i>Has the Council confirmed the appointment of an internal auditor?¹⁶</i>	YES	SALC were appointed as the Council’s internal auditors for the year ending 31 st March 2026 at the meeting held 12 th March 2026.
<i>Has the letter of engagement been approved by full council?¹⁷</i>	YES	At the meeting held 12 th March 2026 council approved the engagement letter.
Additional comments:		

¹⁶ Practitioners’ Guide

¹⁷ 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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹⁸</i>	N/A	Council was exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	As above.
<i>Additional comments:</i>		

¹⁸ 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 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		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹⁹	YES	The Annual Meeting of the Parish Council was held on 8 th May 2025 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²⁰	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the East Suffolk Council Website of the Register of Interests for all current Parish Councillors.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby a back-up of the council's data is taken and stored in the cloud with a further period backup to two external hard drives.
<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:		

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

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

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

Signed: J. Lawes

Date of Internal Audit Report: 22nd May 2026

On behalf of Suffolk Association of Local Councils