Internal Audit Report for Iken Parish Council

for the period ending 31 March 2026

Clerk	Tiffany Pollock
RFO (if different)	-
Chairperson	Councillor Alan Hutson
Precept	£4,837.98
Income	£5,027.86 includes income from the charitable account
Expenditure	£5,369.07
General reserves	£ 364.65
Earmarked reserves	£8,140.61 unable to verify the position as at 31st March 2026
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		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*No*	Council's Standing Orders as seen on the website are based on those produced in 2018 and contain provisions that are out of date and have not been updated with changes in legislation. **Recommendation: council should 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.**
Are Financial Regulations up to date and reviewed annually?	*Yes*	Council reviewed its Financial Regulations at the meeting of 16th December 2025. Those seen on the website contain provisions that reflect changes in procurement legislation.
Has the Council properly tailored the Financial Regulations?	*Yes*	The adopted Financial Regulations have been tailored to the Parish Council.
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), council appointed a person to be responsible for the administration of the financial affairs of the relevant authority. Councils own Financial Regulation 1.5 confirms that the Clerk 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	
Evidence	Internal auditor commentary

[1] Section 151 Local Government Act 1972

Verify that budget has been properly prepared and agreed	*Yes*	The budget for the year 2025 - 2026 was approved at the Council meeting of 29th January 2025 whilst the budget for the year 2026 - 2027 was approved at the council meeting of 16th December 2025. There is no minute reference in either of the meetings as to the budget being set. *Comment: council is advised to note best practice by evidencing 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.*
Verify that the precept amount has been agreed in full Council and clearly minuted	*Yes*	Paperwork seen confirms that the precept to be levied for the year 2025 - 2026 would be set at £4,837.98 as recorded in the minutes of the meeting of 129th January 2025 The precept for the year 2026 - 2027 was discussed and approved at the meeting of 22nd January 2026 with the paperwork seen demonstrating that this would be set at £5,442.73 which would result in an increase of 12.5%. There is no reference to the actual impact the budget being set would have on a Band D property over that set for the previous year. *Comment: in accordance with best practice, council should record in the minutes the impact the precept being set would have on a Band D Dwelling in percentage terms.*
Regular reporting of expenditure and variances from budget	*Yes*	Within the financial papers that Council receives for each meeting there are details of bank balances, movement through the account to date and reviews covering comparisons between budgeted and actual income and expenditure.
Reserves held – general and earmarked[2]	*Yes*	The Council, as at year-end, had overall reserves of £8,505.25 broken down as General Reserves totalling £364.64 and Earmarked Reserves of £8,140.61 Guidance as issued by Proper Practices 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 and should ensure that the level of general reserves held is in accordance with an adopted General Reserve Policy. *Comment: council might wish to consider revising its Reserve Policy to ensure that the reserve level held aligns with a level to be held by the parish*

[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

		council, which is appropriate to its size and needs as the current level held is considered low. 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: *generally council has shown that it is aware that the following are regarded as key stages in the budgeting process:*
- *Decide the form and level of detail of the budget*
- *Review the current year budget and spending*
- *Assess levels of income*
- *Bring together spending and income plans*
- *Provide for contingencies and consider the needs of reserves*
- *Approve the budget*
- *Confirm the precept or rates and special levies and*
- *Review progress against the budget regularly throughout the year*

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		*Internal auditor commentary*
Is the ledger maintained and up to date?	*Yes*	Excel spreadsheets were submitted for internal audit review, and these have been used to produce reports on a Receipts and Payments basis.
Is the ledger on the correct basis in relation to the gross income/expenditure?	*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.
Is the cash book up to date and regularly verified?	*Yes*	The cashbook is reconciled on a regular basis.
Is the arithmetic correct?	*Yes*	A number of spot checks were conducted, and the functionality of the cashbook was found to be in order.

Additional comments: *to demonstrate best practice, the RFO has ensured that the cashbook makes reference to 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. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may include a requirement to obtain the consent of another body.

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. A financial statement is submitted at each relevant meeting with the agenda detailing the payments to be made. Council receives the schedule of payments requiring authorisation as part of the Agenda and authorises such payments at each relevant meeting, with the minutes containing the details as to the payments being authorised including retrospective payments. *Comment: Council is acting in accordance with its own adopted Financial Regulation 6.10 which states that a detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised.*
Where applicable, are internet banking transactions properly recorded and approved?	*N/A*	Internet banking is not operated by the council.
Is VAT correctly identified, recorded, and claimed within time limits?	*Yes*	VAT is identified in the cash book and will be used to underpin the VAT reclaim when one is to be submitted. The year-end position for VAT stood at £72.53. *Comment: council is aware that section 33 of the 1994 VAT Act 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).
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 declared that it fulfils the eligibility criteria to use the general power of competence.
Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*N/A*	There were no payments identified as having been incurred under this power.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*N/A*	Council has no such loans.
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
Is income properly recorded and promptly banked?	*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.
Is income reported to full council?	*Yes*	Income received is reported to full Council within the financial reports submitted to full Council
Does the precept recorded agree to the Council Tax Authority's notification?	*Yes*	Council received precept in the sum of £4,837.98 from Mid Suffolk District Council for the period under review as reported to full Council within its

[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.*

		Financial Report. 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.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*N/A*	Council does not hold any CIL funds
Is CIL income reported to the council?	*N/A*	
Does unspent CIL income form part of earmarked reserves?	*N/A*	
Has an annual report been produced?	*N/A*	
Has it been published on the authority's website?	*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
Is petty cash in operation?	*N/A*	*A petty cash system is not operated by the council,*
If appropriate, is there an adequate control system in place?	*N/A*	

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.

[5] Community Infrastructure Levy Regulations 2010

Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*Yes*	Bank reconciliations are completed on a regular basis and whilst they reconcile with the cash sheets, the one for the Monmouthshire Accounts is dated 5th April 2025. Overall, there is regular reporting of bank balances within the financial reports submitted to full council.
Do bank balances agree with bank statements?	*Unable to verify*	Bank balances as of 31st March 2026 agree with the year-end bank statements and at year end stood at £8,505.25 across the accounts held in the parish council's name. **Recommendation: council obtains an up-to-date statement showing year-end balances including interest received during the year under review. (Note the Monmouthshire Account is dated for 5th April 2025).**
Is there regular reporting of bank balances at Council meetings?	*Yes*	Balances across the Council's accounts are reported at each relevant meeting.
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
Do all employees have contracts of employment?	*Yes*	Council had one employee on its payroll at the period end of 31st March 2026. Employment contracts were not reviewed during the internal audit, but it is confirmed that a Contract of Employment is in place.
Has the Council approved salary paid?	*Yes*	All salary payments are presented to full Council for approval and payment is made via internet banking in accordance with council's own Financial Regulations. Full Council, during the year under review, agreed to implement the prior years' pay awards (2023-2024 and 2024-2025) as they had been overlooked.

		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.
Are all employees paid at least the minimum wage?	*Yes*	The employee is paid above the minimum wage.
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?	*Yes*	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and as such the council has complied with its duties under legislation.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*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. There were no deductions due to be paid to HM Revenue and Customs during the year under review.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*Yes*	Council is aware of its pension responsibilities, and the member of staff is not enrolled into a pension scheme provided by the employer.
Have pension re-declaration duties been carried out	*To action*	The Internal audit report for the year ending 31st March 2025, confirms that a re-declaration to the Pension Regulator was completed with The Pensions Regulator on 1st May 2023 and is due to re-declaration in 2026. *Comment: Council should be aware that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.*
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*Yes*	Expenses claimed are reasonable and approved by the council.
Additional comments:		

Section 9 – Year End procedures

[6] The Pension Regulator – [website click here]

Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*Yes*	Accounts are produced on a receipts and payments basis.
Financial trail from records to presented accounts	*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 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.
Has the appropriate end of year AGAR[7] documents been completed?	*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 Annual Governance and Accounting Statements were submitted in DRAFT form for internal audit review. *Comment: council is advised to consider its response to Line 11 – Disclosure note regarding trust funds - and refer to paragraph 2.32 of the Practitioners' Guide 2025 which states that where a body is NOT a sole trustee, it must answer Yes.*
Did the Council meet the exemption criteria and correctly declared itself exempt?	*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 31st March 2025. The minutes of 22nd May 2025 demonstrate that there was formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015. Sections 1 and 2 and the Certificate of Exemption were signed.
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?	*No*	The internal auditor confirms that the period for the public rights exercise covered the period 2nd June to 14th July 2025. However, as Council had failed to ensure that the relevant documents were published on the website prior to the commencement of the public rights, it has failed to correctly allow for the exercise of public rights for the year 2024-25 as specified under Sections 26 and 27 of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015.

[7] Annual Governance & Accountability Return (AGAR)

		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. **Recommendation: council should note that, to ensure that it correctly provides for the exercise of public rights, it should have uploaded to the website by 1st July 2025 (latest) or prior to the commencement of its period set, Sections 1 and 2 of the AGAR, a declaration that the accounts are as yet unaudited and a statement that sets out how public rights can be exercised. As Council has failed to properly allow for the exercise of public rights, it is advised to review its response to Assertion 4 of the Annual Governance Statements.**
Have the publication requirements been met in accordance with the Regulations?[8]	*No*	Whilst the Internal Auditor is able to confirm that the Council has published the following on its website, they were not published in accordance with the timescales as laid out in the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,00. The documents were uploaded to the website on 2nd July 2025: • 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 – **missing from the website** • Bank reconciliation – year-end **Recommendation: council should ensure that it complies with the publication requirements as set out in accordance with the Regulations.**

[8] Accounts and Audit Regulations 2015

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
Is there evidence of risk assessment documentation?	*Yes*	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. The Risk Register for the year under review was considered and adopted by the Council at its meeting of 22nd January 2026. *Comment: whilst the register may be seen as a live document with the procedural risks being identified, once reviewed, the document should be updated with a review date and an indication during the year if the risks have been further been assessed and appropriate measures undertaken.*
Is there evidence that risks are being identified and managed?	*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. *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.*
*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?*	*Yes*	Council has appropriate insurance in place. A review of the schedule shows core cover for the following: Public Liability £10million; Employer Liability £10million. The schedule shows that Fidelity Guarantee is not operative and the Clerk confirms that this cover is not in place. Council should be aware that fidelity guarantee insurance provides protection against acts of fraud or

		dishonesty by employees and councillors. This type of insurance is considered crucial for councils to safeguard their assets and ensure compliance with governance best practices. **Recommendation: Council should ensure that it has Fidelity Guarantee cover include as part of its core cover and should follow 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.** During the year under review, evidenced from a review of the minutes of the meetings in May and 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. *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).*
Evidence that internal controls are documented and regularly reviewed[9]	*Yes*	Council adopted an Internal Control Statement for the year ending 31st March 2026 at the meeting of 22nd January 2026. A review of the internal control checklist was carried out and reported at the meeting of 26th March 2026 which confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances. *Comment: whilst it is evidenced from the document seen, that the council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances, council is advised to ensure that the document is dated with the meeting at which the statement was formally adopted.*

[9] Accounts and Audit Regulations

Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment[10]	*Yes*	The council formally reviewed the scope and effectiveness of its internal audit arrangements within the approval of the Internal Audit Service Letter of Engagement (26th March 2026). *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.*
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
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*Yes*	The Asset Register submitted for internal audit review reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2026) is £2,303 which reflects zero movement since that declared in March 2025. The asset register for the year 2024-25 is available to view on the council's website.
Is the value of the assets included? (Note value for insurance purposes may differ)	*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. On occasions, the insurance value was used as the proxy value, which again has been consistently applied.

[10] Practitioners Guide
[11] Practitioners Guide

Are records of deeds, articles, land registry title number available?	*N/A*	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was conducted via remote means.
Are copies of licences or leases available for assets sited at third party property?	*N/A*	Council has declared that it has no assets located on third party property.
Is the asset register up to date and reviewed annually?	*Yes*	The asset register is expected was adopted by Full Council at the meeting of 22nd January 20269 It is assumed that the value seen on the Asset Register – £2,303.00 (rounded) will be used on the Accounting Statements
Cross checking of insurance cover	*Yes*	Council has appropriate insurance under all risks cover for its assets as specified under the headings on the insurance 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		*Internal auditor commentary*
Has the Council registered with the Information Commissioner's Office (ICO)?[12]	*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. Councils registration certificate ZA785999 expiry 115h September 2026 refers.
Is there an adopted council publication scheme and is it reviewed regularly?	*Yes*	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. The scheme as viewed on the website, complies with the provisions of the Freedom of Information Act and is tailored to reflect the specific information held and published by the Council.
Is the Council compliant with the General Data Protection Regulation requirements?[13]	*Work required*	Whilst Council has adopted a Privacy Notice and a Subject Access Request Policy and Procedure it has yet to adopt policies that provide clarity in respect of the collecting, using and protecting of personal information in

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

Councils must: • *Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018* • *Process personal data lawfully, fairly and in line with the prescribed data protection principles* • *Recognise their role as both data controller and data processor*		accordance with the provisions of the GDPR and the measures that the council will undertake to ensure adequate provision for the preservation of documents, books and papers belonging to the parish, and appropriate information compliance policies that reflect how the council operates to protect personal data from breaches. *Comment: To achieve best practice, councils are recommended to:* • *Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments.* • *Have appropriate policies in place for dealing with subject access and freedom of information requests* • *Have appropriate information compliance policies and ways of working in place that reflect how the council operates to protect personal data from breaches* • *Provide regular data protection compliance training for council staff and councillors.*
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	No	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2025-2026 not later than 1 July: those in **bold** have not been uploaded to the website by the required timescales: • **Internal Audit Report** • List of Councillors and Responsibilities • **Items of Expenditure Above £100 including recoverable and non-recoverable VAT** • **End of Year Accounts – approved and signed** • **Annual Governance Statement – approved and signed** • 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. For the year 2024-2025 Council failed, in accordance with the required timescales, to publish the following as they were missing from the website at the time of internal audit review: • **Internal Audit Report**

		• List of Councillors and Responsibilities • **Items of Expenditure Above £100 including recoverable and non-recoverable VAT** • End of Year Accounts – approved and signed • Annual Governance Statement – approved and signed • 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.
Has the Council published a website accessibility statement on their website in line with Regulations?[14]	*Yes*	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.
Has website accessibility been tested, at least annually?	*Yes*	The website accessibility statement is that provided by the host which details the information they have used to test the website. The website was last tested in March 2026.
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*	*No*	Council currently operates with the website https://ikenpc.org.uk/. However the official email address for the council is ikenpc@gmail.com. Council is advised that the use of authority owned domains ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage. **Recommendation: Council should seek to ensure that it has as a minimum, a single generic email account hosted on an authority owned domain, for example: clerk@xparishcouncil.gov.uk or clerk@xparishcouncil.org.uk rather than abcparishclerk@gmail.com.**

[14] Website Accessibility Regulations 2018
[15] Practitioners Guide

		For further guidance and best practice, please see section four paragraphs 5.117-5.120 as detailed in the Practitioners' Guide.
Does the council have an IT policy that is tailored to the council? [16]	*No*	To warrant a positive response to assertion 10, smaller authorities (excluding parish meetings) must have an IT policy. This should explain how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment. **RECOMMENDATION: that council adopts an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations. It is important to personalise the template for the specific use of the council.**
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		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*Yes*	The Internal Audit Report for the period ending 31st March 2025 was formally considered by and approved for adoption at the meeting of full Council of 20th August 2025.
Has appropriate action been taken regarding the recommendations raised?	*Yes*	The following recommendations were made within the report and whilst the minutes of the above meeting stated that Council agreed to an audit action plan to address the matters raised: 1. Review risk management policies annually 2. Separation of village hall from council's assets *Comment: council is aware that where the internal audit report draw's council's attention to areas that require improvement, an Audit Action*

[16] Practitioners Guide

		Tracker should be produced. The Clerk presented such a report to the council at its meeting in July 2025. It is advisable that the report is regularly reviewed and updated with actions taken to address the recommendations and commentary contained within the internal audit report for this and previous years (if applicable)
Has the Council confirmed the appointment of an internal auditor?[17] *Has the letter of engagement been approved by full council?*[18]	*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 22nd May 2025. *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.* The letter of engagement for the year ending 31st March 2026 is confirmed as having been approved at the meeting of 26th March 2026. *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.*
Additional comments:		

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*

[17] Practitioners' Guide
[18] Practitioners' Guide

Has the Council considered the previous external audit report?[19]	*N/A*	The council was able to claim exemption from a limited assurance review for the year ending 31st March 2025.
Has appropriate action been taken regarding the comments raised?	*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*
Was the annual meeting held in accordance with legislation? [20]	*Yes*	Council held its Annual Meeting of the Parish Council at which the Chair was elected on 22nd May 2025. The election of the Chair, in accordance with legislation in place at that time, was the first item on the agenda.
Is there evidence that Minutes are administered in accordance with legislation? [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.
Is there a list of members' interests held?	*Yes*	A copy of the members' interests for council's serving councillors was seen on the district council's own website. There is no link from that of the parish council website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*No*	The Parish Council is trustee to two charitable trusts whose funds are included within the Parish Council's accounts. 'The Town Estate' charity no: 212338 & 'Iken Village Hall' charity no: 1002532. Funds for The Town Estate on 31st March 2026 stood at £8,140.61 (no statement issued for the year ending 31st March 2026) as held with the

[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

		Monmouthshire Building Society. The accounts for the year 31 March 2025 were received by the Charity Commission on 8th March 2026 which was 36 days late in filing. The trust document states that the charity's activities are for general charitable causes for the residents of Iken. The Parish Council holds the legal title to the Iken Village Hall site and manages it on behalf of the residents. There were no financial activities for the year under review. The charitable activities of the charity are defined within its governance document with the parish council being sole trustee. **Recommendation: as council has not separates the financial accounts of the Charity (212338) from those of the parish council, it is recommended that it answers in the negative to 11b and provides an explanation to the reader indicating that the accounts are still combined.**
Is there evidence that electronic files are backed up?	*Yes*	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*N/A*	Council does not operate a committee system.
Additional comments:		

Signed: Victoria Waples

Date of Internal Audit review: 10.07.26-18.07.2026 Date of Internal Audit Report 19.07.2026

On behalf of Suffolk Association of Local Councils