Internal Audit Report for Westleton Parish Council

for the period ending 31 March 2026

Clerk	Richard Green
RFO (if different)	-
Chairperson	Councillor Andrew Turner
Precept	£15,783
Income	£58,038
Expenditure	£39,038
General reserves	£22,095
Earmarked reserves	£68,391
Audit type	Annual – Non-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?	*Yes*	Council's Standing Orders, as reviewed and adopted in May and July 2025, are based on the Model Standing Orders published by the National Association of Local Councils (NALC), in March 2025.
Are Financial Regulations up to date and reviewed annually?	*Yes*	Financial Regulations, as seen on the Council's website were reviewed and adopted in July May 2025 and are based on the NALC Model Financial Regulations published in March 2025. *Comment: council might wish to review the NALC Advice Note – Procurement, 3 February 2026 and ensure any applicable revisions are incorporated at the next annual review.*
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]	*Yes*	Whilst Mr Green was employed as Clerk and RFO in October 2025, there is no minute to confirm this appointment and none to confirm that Council is aware that , in accordance with Section 151 of the Local Government Act 1972(d) (financial administration), it should appoint a person to be responsible for the administration of the financial affairs of the relevant authority. It is however noted that Council's own Financial Regulation 1.5 confirms that the Clerk is so appointed. *Comment: where the postholder changes during the year, council is advised that there is evidence of the ratification of the appointment of a new Clerk with confirmation that an officer has been appointed to be responsible for the financial administration of the authority.*
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
Verify that budget has been properly prepared and agreed	*Yes*	The budget for the year 2025 - 2026 was approved at the Council meeting of 25th November 2024. There is no mention in the minutes of the budget being set but from paperwork seen it was set at £27,410.00 The budget for the year 2026 - 2027 was approved at the council meeting of 15th December 2025. Agan, there is no mention in the minutes of the budget being set. From paperwork seen this was set at £29,693 which, accounting for anticipated income streams gave a projected surplus of £3,684.00. **Recommendation: to ensure transparency in the budgetary process followed by the council, it should evidence, *within* the minutes, the actual budget being set alongside the reasoning for such a budget.**
Verify that the precept amount has been agreed in full Council and clearly minuted	*Yes*	The minutes of 25th November 2024 confirmed that the precept to be levied for the year 2025 - 2026 would be £15,783.21. Similarly, the precept for the year 2026 - 2027 was discussed and approved at the meeting of 15th December 2025 and set at £16,823. The minutes do not demonstrate the impact this increase would have on a Council Tax Band D over that set for the previous year. **Recommendation: 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 and monetary terms.**
Regular reporting of expenditure and variances from budget	*Yes*	Council received reports detailing reviews covering comparisons between budgeted and actual income and expenditure. *Comment: the Clerk council has noted the regularity in which the reports are received and will be ensuring that council is acting in accordance with the timescales as specified in its own Standing Order 17c.*

Reserves held – general and earmarked[2]	*Yes*	The Council, as at year-end, had overall reserves of £41,490.14 broken down as General Reserves totalling £4,260.17 and Earmarked Reserves of £37,229.97 (CIL restricted). *Comment: Council is advised to ensure that it follows 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 and seek to adopt a level to ensure that there are sufficient sums to deal with unforeseen spending pressures within a particular financial year.* **Recommendation: council should seek to adopt a reserves policy to significantly boost the general reserves to one which will provide a safety net for unforeseen spending pressures.**
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		*Internal auditor commentary*
Is the ledger maintained and up to date?	*Yes*	The council uses excel spreadsheets to allow for reporting on a receipts and payments basis. The spreadsheets are well maintained and allow the RFO to ensure that there is an accurate presentation of the authority's true financial position by ensuring that there is detailed focus on the balance of economic benefits under the council's control, rather than just its bank balance.
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. 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)

[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

		basis. Council has elected to continue to report 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, post September, the RFO has ensured that the minutes reference 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. Local Councils must exercise their powers subject to the provisions of the general law*		

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. It is confirmed that council’s internal systems ensures that council complies with Financial Regulation 6.10 and the RFO provides access to payments made / to be made to those with the release of payments. It is confirmed that council is operating within Financial Regulations 7.1 through to 7.12

Where applicable, are internet banking transactions properly recorded and approved?	*Yes*	Internet banking, post February 2026, is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. Council's internal controls detail the procedure to be followed for the making of electronic payments in accordance with council's own Financial Regulations. Council operates with a dual authorisation system whereby the Clerk is the administrator and two of the authorised signatories are re quired to release payments at the bank. IN early 2026, the Parish Council changed bank provider. Amendments to the Financia Regulations took place to ensure that this change was noted.
Is VAT correctly identified, recorded, and claimed within time limits?	*Yes*	VAT is identified in the cash book with the year-end position standing at £3575.71 which is to be reclaimed alongside the VAT for the first quarter of 2026-2027.and settled at appropriate intervals. The VAT reclaim for the period 1st April 2024 to 31st March 2025 was settled during the year under review. *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).*
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*	There were no payments incurred under this category totalled £203.00 and were in line with statutory limits and deemed to be able to demonstrate that the benefits would be commensurate with the expenditure. *Comment: in accordance with an identified internal control objective, council ensures that there is clear reference to the exact power under which such expenditure is approved.*

[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.*

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 £15,783.00 from Babergh District Council in April and September 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.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*Yes*	CIL reporting schedules are maintained in accordance with the Regulations.
Is CIL income reported to the council?	*Yes*	Council received CIL receipts in the sum of £33,997.29 (£15,781.70 April 2025 and £18,215.59 October 2025).
Does unspent CIL income form part of earmarked reserves?	*Yes*	The CIL workings for 2025 - 2026 shows that there is a retained balance of £42,291.27 which has been transferred into an earmarked reserve.
Has an annual report been produced?	*Yes*	The annual CIL statement has been produced detailing the relevant figures and carry forward balance.

[5] Community Infrastructure Levy Regulations 2010

Has it been published on the authority's website?	*Yes*	The annual CIL statement has been uploaded to the website.
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*	*The council does not operate a petty cash system.*
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.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*Yes*	Post September, bank reconciliations were completed on a regular basis. An interrogation of the cash book and bank statements demonstrate that there were no matters arising from the review which suggested that there were errors in the entries and there was no identification of signs of fraud or duplicate entries (for which explanations / corrections were not forthcoming). The Parish Council holds a Current Account from which all payments are made with a separate Instant Access Savings Account from which only internal transfers are made.

Do bank balances agree with bank statements?	*Yes*	Bank balances as of 31st March 2026 agree with the year-end bank statements and at year-end stood at £90,485.53 across the accounts held in the parish council's name.
Is there regular reporting of bank balances at Council meetings?	*Yes*	Balances across the Council's accounts are reported at each meeting of full Council. *Comment: Council might wish to consider expanding Council's internal control statement to confirm that reconciled accounts including bank reconciliation are to be presented to the council at council meetings, 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.*
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 the Clerk to the Council has confirmed that a Contract of Employment is in place for all employees.
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. Amendments to contracts are formally approved by full Council. *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*	All employees are 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. Deductions due to be paid to HM Revenue and Customs during the year under review are made in accordance with approved schedules and collected by variable direct debit.
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, but the member of staff is not enrolled into a pension scheme provided by the employer.
Have pension re-declaration duties been carried out	Yes	It is confirmed that the council completed its re-declaration of compliance with The Pensions Regulator on 28th May 2026.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	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.
Additional comments:		

Section 9 – Year End procedures		
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

[6] The Pension Regulator – website click here

		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 exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3. The Accounting Statements were submitted in signed form for the internal audit review on the AGAR Form 3. *Comment: the Clerk has confirmed that due to a review of the way the Accounting Statements were first drawn up, amendments have since been made to the authorised Accounting Statements. The Clerk has confirmed that the Accounting Statements will be represented to Council for formal approval at its meeting of 29th June 2026.*
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	As the council had gross income and expenditure exceeding £25,000 during 2024-2025 it could not declare itself exempt from a limited assurance review for the year ending 31st March 2025.
During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	*Yes*	The internal auditor is able to confirm that the period for the public rights exercise covered the period 16th June to 25th July 2025. It is confirmed that the notice of the public rights for the year ending 31st March 2025, dated 13h June 2025, was found on the council operated website. *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 way 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.*
Have the publication requirements been met in accordance with the Regulations?[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 exceeding £25,000, as it has

[7] Annual Governance & Accountability Return (AGAR)
[8] Accounts and Audit Regulations 2015

		published the following for the year 2024 - 2025 on a publicly accessible website: • Internal Audit Report of the AGAR • Section 1 – Annual Governance Statement of the AGAR - unaudited • Section 2 – Accounting Statements of the AGAR – unaudited • Declaration that the accounting statements are as yet unaudited. • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. • Section 3 – The External Auditor Report and Certificate • Notice of Conclusion of Audit • Sections 1 and 2 of the AGAR as audited.
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 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 the council at its meeting of 28th July 2025.
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 particularly 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 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 insurance in place with Hiscox Insurance. The schedule shows core cover for the following: Public Liability £10million; Employer Liability £10million; and Officials and Trustees Fidelity Guarantee of £500thousand. *Comment: council has followed the 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 meeting in May 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 28th July 2025. *Comment: As such, 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.*
Evidence that a review of the effectiveness of internal audit was conducted during the year, including	*Yes*	The council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting of 3rd June 2025 and also within the adopted internal control statement (meeting of 2nd September 2025).

[9] Accounts and Audit Regulations

consideration of the independence and competence of the internal auditor prior to their appointment[10]		*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 is held on a computerised system and covers those items listed under insurance and within the parish council's remit for maintenance and ownership. Council's asset policy defines fixed assets as items of machinery and equipment which have a useful life of more than one year. It is noted that the declared value for all assets at year-end (31.03.2026) is £243,245 which reflects costs movement (acquisitions) in the year under review.
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.

[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 not declared that it has assets located on third party property for which a formal lease is required.
Is the asset register up to date and reviewed annually?	*Yes*	The asset register seen was formally reviewed and signed at the meeting at which the Council formally approved the accounts. The values as seen on the register held on reflects those inserted on the Accounting Statements being £243,425. *Comment: in accordance with the recommendation from the prior year's internal audit review, the Council has ensured that the asset register has been expanded to include the replacement or insurance cost of each asset which will be updated annually thereby assisting with forward planning for asset replacement.*
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. The Asset Register was reviewed and a spot check of assets against the insurance schedule was undertaken to ensure that all assets are recorded appropriately and under insurance. Council has insurance under all risks cover for items within generic headers.
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

[12] Data Protection Act 2018

		Legislation. It is noted that the council's registration was renewed in September 2025. Registration Certificate: ZA048429 with an expiry date of 27th March 2027 refers.
Is there an adopted council publication scheme and is it reviewed regularly?	*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. The scheme as viewed on the website does not comply with the provisions of the Freedom of Information Act is it is the guidance documentation as published by the ICO. **Recommendation: Council is advised to adopt such a scheme ensuring that it is fully tailored to the parish council and is held in accordance with the defined guidelines.**
Is the Council compliant with the General Data Protection Regulation requirements?[13] *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*	*Yes*	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a Data Protection and Information Management Policy which details the manner in which the parish council will protect and handle information relating to personal information. The Policy provides clear responsibilities and obligations of the council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR and covers the measures that the council will undertake to ensure adequate provision for the preservation of documents, books and papers belonging to the parish. To ensure compliance with the General Data Protection Regulation requirements, council has also adopted and published policies which will detail the procedures for dealing with subject access and the way personal information will be protected from data breaches. *Comment: to ensure compliance with the data protection regulations, council conducts regular data audits to identify the personal information held by the council, the way it is held and the lawful basis in which the information is being processed.*
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*Work required*	The Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,00. The government believes that Smaller Authorities with total turnover or expenditure greater than £25,000 but under £200,000, should seek to comply with the Local Government Transparency Code 2015,

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

		and should make all data held and managed by local authorities available to the public unless there are specific sensitivities to doing so, as per the Practitioners' Guide 5.127. *Comment: Council might wish to review the provisions of the Local Government Transparency Code 2015 and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales: publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000. Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.*
Has the Council published a website accessibility statement on their website in line with Regulations?[14]	*Yes*	The Council has published a website accessibility statement (https://www.westletonparishcouncil.gov.uk/home/website-accessibility-statement/) on the council operated website detailing the technical information of the website stating that the website is partially 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. WCAG2.2 is the standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low vision needs, and clearer focus indicators than its predecessors. Its focus is ensuring that websites and apps are "perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities.
Has website accessibility been tested, at least annually?	*Yes*	The accessibility statement was last tested on 7th November 2025 and is updated annually. The site was assessed through the council's website administrator platform vendor.
Does the council have, as a minimum, a single generic email address on an authority owned domain, for	*Yes*	Council currently operates with the website: www.westletonparishcouncil.gov.uk which supports a secure and digitally managed email system for officers and councillors.

[14] Website Accessibility Regulations 2018

correspondence?[15] For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk		*Comment: Authority-owned email accounts ensures that sensitive information is managed in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.*
Does the council have an IT policy that is tailored to the council? [16]	*Yes*	The Council has adopted an IT Policy for 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. This also relates to the use of authority-owned and personal equipment.
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 30th June 2025
Has appropriate action been taken regarding the recommendations raised?`	*Ongoing*	The following matters or recommendations were raised in the report, and council has still to take steps to implement policies and procedures to address the area identified for improvement or development: 1. Adoption of a general reserve policy 2. Compliance with the Local Transparency Code 2015 3. Adoption of a Publication Scheme tailored to the parish council

[15] Practitioners Guide
[16] Practitioners Guide

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 of30th March 2026. *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 was approved at the meeting of 30th 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*
Has the Council considered the previous external audit report?[19]	*Yes*	Receipt of the External Audit Report and Certificate for the year ending 31st March 2025 was considered by full Council at the meeting of 29th September 2025.
Has appropriate action been taken regarding the comments raised?	*Yes*	Whilst there were no matters that had come to the attention of the external auditor giving cause for concern that relevant legislation and regulatory requirements have not been met, the certificate contained commentary

[17] Practitioners' Guide
[18] Practitioners' Guide
[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.*

		which stated that the AGAR was not correctly completed before submission for review and amendments were required in relation to the prior year comparative when completing the following year's AGAR. Amendments were required to the figures in Section2, Boxes 4 and 6. *Comment: in relation to the above comment, Council will be expected to reapprove the Accounting Statements for the year ending 31st March 2026 as signed off in May 2026 at the June 2026 meeting.*
The Internal Auditor is able to verify that the external auditor report and certificate along with the conclusion of the external audit have been published on the Council's website in accordance with the prescribed timescales. Details as to how copies may be purchased have also been included. ***Additional Comment:*** *Council has noted Regulations 16 and 20 of the Accounts and Audit Regulations 2015 which states that the annual audit letter received from the auditor must be considered by the authority and published (including publication on the authority's website) and council should allow copies to be purchased.*		

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]	*No*	Council did not hold its Annual Meeting of the Parish Council in May 2025. This was held on 30th June 2025. **Recommendation: Council should note that in accordance with legislation it is required by law to hold an annual meeting of the Council, at which the Chair is to be elected for the coming year, during the month of May.**
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

[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

		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 all serving councillors was seen on the District Council's website with a direct link from that of the parish council.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	Council has no declared trustee responsibility.
Is there evidence that electronic files are backed up?	*Yes*	The council's risk assessment register confirm that 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?	*Yes*	Whilst Council does not operate with Standing Committees it does have a Finance Sub-Committee whose task is to provide an overall scrutiny role in overseeing budget planning and fiscal management of the Council's affairs. It has no delegated authority but makes recommendations as appropriate to full Council.
Additional comments:		

Signed: Victoria Waples

Date of Internal Audit review: 11.06.26 and 12.06.26

Date of Internal Audit Report: 12.06.2026

On behalf of Suffolk Association of Local Councils