

Report to Westhorpe Parish Council

Internal Audit of the Accounts for the Year Ending 31st March 2026

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31st March 2026 can be summarized as follows:

Income for the year:	£8,056 (rounded)
Expenditure for the year:	£3,269 (rounded)
Precept figure:	£3,856 (rounded)
General Reserves:	£3,855 (rounded)
Earmarked Reserve:	£7,789 (rounded)

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

Comments and any recommendations arising from the review are made below.

<p>Summary</p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this audit.</p> <p>The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council. The examination of the period-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has satisfactory undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the council's finances are now being managed.</p>
<p>Internal Audit Review - subject & tests carried out</p>	<p>Comments/Recommendations</p>
<p>1. Accounting Records. Examination of</p> <ul style="list-style-type: none"> • Accounting system • Cashbook • Reconciliations of cashbook 	<p>The council uses an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. The cashbook shows daily entries of receipts and expenditure and the matters to which they relate.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis.</p> <p>Receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</p>
<p>2. Preparation of Accounts: Payment Controls Examination of:</p> <ul style="list-style-type: none"> • Cash book entry • Supporting paperwork • Minuted approval • Review of method of payment • VAT identified, reported and reclaimed • Review of estimates, quotes and tenders • Power to Pay 	<p>A selection of random payments was cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices.</p> <p>The Clerk has implemented a system whereby Council now follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>Council, in accordance with best practice, has ensured that it utilises a two-tier security</p>

system for payment approvals. The system ensures that the instructions for each payment are signed by two authorised bank signatories following submission of invoices by the RFO.

Comment: This not only protects the RFO but continues to fulfil an internal control objective to ensure the safeguarding of public money.

A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.

Comment: in accordance with Model Financial Regulation 6.6, for each financial year the RFO might wish to draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4 (Budget and Precept) are adhered to. A list of such payments should be submitted to the next appropriate meeting of council.

For the year effective 1st April 2026, VAT is identified in the cash book and will be claimed on an annual basis. During the year under review the Clerk produced and submitted a VAT claim to cover the period 1 September 2021 to 30th June 2025. The sum of £1,023.72 was settled by HM Revenue and Customs during the year under review.

Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the RFO has ensured that VAT has been appropriately identified in relation and correctly applied to the council's business and non-business activities.

Comment: the Clerk has implemented procedures to ensure 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).

There were no significant contracts placed during the year under review.

Whilst all payments for approval are referenced with a description as to the expenditure being incurred, there is no reference to the Power to Spend to underline the legislative framework in which the council operates.

	<p><i>Comment: to demonstrate good practice, council should consider referencing in the cashbook the powers used to incur expenditure. Statutory powers are granted by Parliament and give local councils the choice or opportunity to take action and are therefore discretionary Local Councils must exercise their powers subject to the provisions of the general law.</i></p>
<p>3. Compliance with laws, regulations and proper practices. Examination of:</p> <ul style="list-style-type: none"> • Standing Orders and Financial Regulations • Compliance • Annual Review • Adherence <p>Appointment of Responsible Financial Officer</p>	<p>Council's Standing Orders as seen on the website show a review and adoption date of 17th March 2026 and are based on the Model Standing Orders 2025 (England) as produced by the National Association of Local Councils (NALC).</p> <p>Financial Regulations (FR), also as seen on the website, were reviewed at the meeting of 17th March 2026 and are based on the latest version as produced by NALC.</p> <p>Council has ensured that the regulations are fully tailored to the parish council by completing the areas within the curly brackets which indicate words, sentences or sections that can be removed if not applicable or amended to fit the council's circumstances.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council's own Financial Regulation 1.5 confirms that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p>
<p>4. Risk Management. Evidence of financial risk management</p> <ul style="list-style-type: none"> • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Governance ➤ Building/ Assets • Annual Review and Minuted • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed 	<p>The Council's Risk Management Documentation was presented for adoption by the Council at the meeting of 17th March 2026 and covers the year 1st April 2025 to 31st March 2026 following an annual review undertaken in February 2026. The register 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.</p> <p>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.</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the</i></p>

parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.

A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.

At its meeting of 23rd September 2025, full Council having reviewed the renewal insurance documentation agree to renew with Zurich Municipal under a Select for Local Councils Policy. Core cover shows the following: Public Liability £12,000,000; Employer's Liability £10,000,000 and Fidelity Guarantee Cover is £250,000 which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.

The minutes of the meeting of 23rd September 2025, provide clarity on those assets contained relating to the municipal infrastructure within the parish of Westhorpe for which the council have the ownership or remit for insurance purposes.

Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.

Council formally reviewed its Internal Controls for the year under review at its meeting of 17th March 2026. A review of the internal controls adopted provides confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.

Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.

Council also shows good practice by implementing a system whereby internal control regular reviews are undertaken by a non-signatory prior to the consideration of the Internal Control Statement, thereby separating the roles of overview from that of authorisation, of the effectiveness of its system of internal control to ensure that it has

	mitigation measures in place to address the risks associated with the management of public finances.
<p>5. Budgetary controls.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Council set the annual budget to inform the legal limit of spending preauthorised by the council under the Local Government Act 1972 for the year 2025-2026 at its meeting of 21st January 2025. From paperwork seen, the budget set was in the sum of £3,268.89.</p> <p>The budget for the year 2026-2027 was submitted to and approved at the Council meeting of 13th January 2026. The minutes do not reflect the budget being proposed and adopted, merely the precept. From paperwork seen, the budget was set in the sum of £4,254.58.</p> <p>Recommendation: to ensure transparency in the budgetary process followed by the council, it should evidence; by recording within the minutes, the actual budget being set alongside the reasoning for such a budget as well as the impact the precept being set would have on a Band D dwelling.</p> <p>There is evidence of regular reviews of the current year’s budget versus actual performance throughout the year as well as within the determination of the budget for the following year. Council had demonstrated that it is aware that the monitoring of the budget throughout the year is one of the recommended key stages * as to the process to be followed during the year.</p> <p><i>Comment: council receives the level of monitoring detail as specified in its own Standing Orders (17c) as the submission of such reports is vital to ensure that the council receives detailed information for currently funded as well as future projects.</i></p> <p>* key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"> • 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. <p>The Council on 31st March 2026 had overall reserves totalling £11,643.50 with Earmarked Reserves being £5,380.62, Restricted Reserves (CIL) being £2,407.88 and General Reserves being £3,855.00</p>

	<p><i>Comment: Council is aware of the 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 maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. The Clerk is seeking to regularise this position of the coming years and has provided the council with appropriate forecast mechanisms to achieve this balance.</i></p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income • Community Infrastructure Levy (CIL) 	<p>The precept for the year 2025-2026 was set at the meeting of 21st January 2025 with the minutes indicating that this would be an overall decrease over that set for the previous year. The agreed amount to be requested was £3,855.60.</p> <p>Council received precept in the sum of £3,855.60 from Mid Suffolk District Council for the period under review in April and September. The financial reports submitted to full Council at the meetings of 20th May 2025 and 23rd September 2025 confirm receipt to the council of the above funds being received into the council's nominated bank account.</p> <p>The precept for the year 2026 – 2027 was confirmed at the meeting of 13th January 2026 as being approved at £4,000. The minutes demonstrate that the parish council element for a Band D household would be £46.56 per annum an increase from £46.11 which equated to £0.45 per annum per Band D household, an increase of 1.0%.</p> <p><i>Comment: Council has shown best practice by expanding the minutes to demonstrate the impact that the precept would have on a Band D Council Tax dwelling over that set for the previous year and the reasoning behind the increase/decrease.</i></p> <p>Spot checks on further items paid into the Council's accounts were cross checked against cashbook and bank statements. All were found to be in order within the restated cashbook with the Clerk providing an underlying audit trail. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings.</p> <p>During the year under review, council received CIL receipts in the sum of £2,407.88 (September 2025) which were the CIL funds paid incorrectly in April to Wyverston Parish Council. The minutes of 23rd September 2023 confirmed that this amount had been received by the parish council. The Clerk has ensured that the financial spreadsheets are able to identify the monies received and expended for CIL projects and created an earmarked reserve in accordance with the Regulations.</p>

	<p>The Annual CIL Statement for the year ending 31st March 2026 has been produced in draft form showing retained balances of £2,407.88. Council is also aware of the need to ensure that CIL balances are reported to the District Council and uploaded to the council's website within the regulatory time periods.</p> <p><i>Comment: council is aware that the CIL Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></p>
<p>7. Petty cash/expenses procedure.</p>	<p>Council does not operate a petty cash system.</p>
<p>8. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Records relating to contracts of employment • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures 	<p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed an RFO who is responsible for the financial administration of the authority. At the meeting of 18th March 2025, Council confirmed the appointment of a new Clerk who would be taking over the role from 1st April 2025. It is noted that the appointment also covers the role of the Responsible Financial Officer.</p> <p><i>Comment: Council is advised to ensure that if the Clerk is not employed under any collective agreements which affect the terms and conditions of the employment e.g. National Agreement on Pay and Conditions of Service, then clarity should be given on the scale or rate of remuneration and how remuneration will be calculated and/or frequency of reviews.</i></p> <p>Whilst there is no specific law that mandates annual appraisals for employees, it is recommended and is best practice for employers to implement a system of review to support and train its employees.</p> <p><i>Comment: an annual appraisal will ensure that both the council and staff member have the opportunity to monitor performance against agreed and achievable targets and responsibilities. As a minimum, the opportunity to discuss performance with a nominated line manager should happen annually.</i></p> <p>The council's payroll service was reviewed and has been operated in accordance with HMRC guidelines. The council is a member of the Nest Pension Scheme, and the employee is enrolled into the pension scheme operated by the Council.</p> <p>Council should ensure that it records evidence that it has complied with its duties as an employer with regards to automatic enrolment and that it has completed and submitted a declaration of compliance to the Pension Regulator.</p> <p><i>Comment: Council should be aware that every three years further re-enrolment duties apply. Council should ensure that it comply with any deadlines as stated in communications from the Pension Regulator</i></p>

	<p>The payroll function was conducted by Suffolk Association of Local Councils under contract.</p> <p><i>Comment: There are robust 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 employment legislation and has met its pension obligations.</i></p> <p>In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC), and Pension Contributions are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.</p>
<p>9. Asset control.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register is held on a spreadsheet and covers those items listed under insurance and within the parish council’s remit for maintenance and ownership.</p> <p>The Asset Register, as seen on the website dated March 2026 currently stands at £4,408.56. Whilst this differs from that which was declared previously, the Clerk has sought to regularise the manner in which the register is held ensuring that tracked changes can ascertain the existence, location and acquisition cost of all assets within the remit of ownership or maintenance of the council.</p> <p><i>Comment: for those items where the cost is unknown, a nominal sum (suggested £1 per item or group of assets) should be used for the acquisition cost in the register. This will ensure that there is an underlying trail for fixed assets to support the AGAR entry.</i></p> <p>The Asset Register now details assets held by the council which have been defined as Fixed Assets and the approved itemised list will form the basis of Box 9 of the Annual Governance and Accountability Guide. The Asset Register was reviewed during the internal audit review, and it is noted that council has insurance cover for its assets to a fixed value for those assets based within its territorial confines.</p> <p>The assets within the register have recorded values that are either the original purchase cost (where known), an estimated cost or an insurance value.</p> <p><i>Comment: Council has noted the requirement for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value should be recorded, which will act as a proxy value to the original cost and will remain unchanged until disposal. The method of asset valuation should be applied consistently from year to year. If council materially enhances an asset, then the recorded asset value may vary. Council has noted this</i></p>

	<p><i>requirement and has ensured that the valuation process adopted is set out and recorded in its asset register.</i></p> <p>Council formally approved the asset register as submitted at its meeting of 19th March 2026.</p>
<p>10. Bank reconciliations Examination of:</p> <ul style="list-style-type: none"> • Bank reconciliations • Cashbook • Bank statements 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. The Clerk has implemented a system whereby Council has taken steps to ensure that it can evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members with a regular minute to record the activity undertaken. Approval of the bank reconciliation by the authority or the chair of the committee or another authority nominee is not only good practice but is also a safeguard for the Responsible Financial Officer and will fulfil one of the authority's internal control objectives</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, council has implemented a system whereby the monthly reconciled bank accounts are presented to Full Council.</i></p> <p>Bank balances as of the date of the internal audit review agree with the period-end balances and stood at £11,643.50 across the accounts held in the council's name as verified from statements and the cashbook.</p>
<p>11. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year AGAR documents been completed? • Where an authority certified itself exempt in 2025 did it met the exemption criteria and correctly declared itself exempt? 	<p>Accounts are produced on a receipts and payments basis, and all found to be in order.</p> <p>The end of year account was presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations.</p> <p>The DRAFT AGAR was reviewed for accuracy, and the following should be noted: amendments will be required to reflect the incorrect balances brought forward from the year ending 31st March 2024. The correct brought forward balance for 1st April 2024 (for year ending 31st March 2025) should be adjusted to read £5,908. Once cast, this will allow Box 7 for the year 31st March 2025 to read £6,856. This will then be the balance brought forward for the year ending 31st March 2026. Once cast, Boxes 7 and 8 will then match for both years.</p> <p><i>Comment: as the council shows to report on a Receipts and Payments basis, Box 7 (which is the total of balances and reserves at the end of the year must equal the sum of all current and deposit bank accounts held in the council's name. This must agree with the bank reconciliation.</i></p>

	<p>It is upon the basis that the Draft Accounting Statements will be so amended that the Internal Auditor has completed the Annual Internal Audit Report for the year ending 31st March 2026.</p> <p>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it may claim exemption from a limited assurance review.</p> <p>If an exemption is to be claimed, the council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements (Section 2 of the AGAR) were completed in draft form, and the Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR.</p> <p>For the year ending 31st March 2025, council was able to claim exemption from a limited assurance review as it met the following criteria:</p> <ul style="list-style-type: none"> • Its gross income and gross expenditure are both below £25k; and • no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account has been issued by its external auditor in the prior year; and • the reporting year is not one of the authority’s first three years of existence. <p>Within the minutes of 20th May 2025, council approved the AGAR form which was duly signed.</p> <p><i>Comment: Council is advised that it needs to ensure that there is formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015. The minutes should be expanded to demonstrate that, having reviewed the criteria for exemption, Council agreed to claim exemption and permission was given for the form to be signed and submitted to the external auditor.</i></p>
<p>12. Compliance with the Local Government Transparency Code 2014 Examination of:</p> <ul style="list-style-type: none"> • Information uploaded to the council’s website 	<p>Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities. For the year ending 31st March 2025, council is advised that the list of Items of Expenditure above £100 including recoverable and non-recoverable VAT was missing from the website.</p> <p>For the year ending 31st March 2026, council is aware that it should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p> <p>Documents to be uploaded are as follows: Internal Audit Report; List of Councillors and Responsibilities; Items of Expenditure Above £100 including recoverable and non-recoverable VAT; End of Year Accounts; Annual Governance Statement; Asset Register;</p>

	<p>Agendas of Meetings; Associated Papers and Minutes.</p> <p><i>Comment: it is noted that the Expenditure exceeding £100 has been uploaded to the website prior to the internal audit review. Council is advised that salary items are exempt from publication on this form.</i></p>
<p>13. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 in relation to the year 2024-2025</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Dates set for 2024-25 	<p>The internal auditor is able to confirm that the period for the public rights exercise covered the period 3rd June to 14th July with the notice being dated 2nd June 2025.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p>
<p>14. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Publication requirements for the year 2024-2025 	<p>The Internal Auditor confirms that the Council has partially complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000, as whilst it has published some of the following for the year 2024 - 2025 on a publicly accessible website, those in bold are missing:</p> <ul style="list-style-type: none"> • Certificate of Exemption • Annual Internal Audit Report • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Annual Accounting Statements of the AGAR • Notice of the period for the exercise of public rights • Analysis of variances • Bank reconciliation – year-end <p><i>Comment: council should be aware that all documentation relating to the year ending 31st March 2026 must be uploaded to the council’s website prior to the commencement of the period of public rights and prior to 1st July 2026 (whichever comes first).</i></p>
<p>15. Compliance with Assertion 10 of Section 1 of the Annual Governance Statement</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Email management • IT Policy • Compliance with Web Content Accessibility Guidelines 2.2AA • Compliance with Data Protection Legislation • ICO registration 	<p>Assertion 10 has now been added to clarify data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions:</p> <ul style="list-style-type: none"> • Have a generic email account hosted on an authority owned domain • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). • Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data

- **Compliance with publication requirements of the Freedom of Information Act**

Protection Act (DPA) 2018.

- Must process personal data with care and in line with the principles of data protection.
- Must have an IT policy.

Council currently operates with the website <https://westhorpeparishcouncil.gov.uk/> The site supports a secure and digitally managed email system. There are dedicated gov.uk email addresses for the Clerk and councillors.

Council adopted an Information Technology Policy at its meeting of 17th March 2026 covering the use of IT equipment for authority business for both Staff and Councillors.
Comment: council is aware that such a policy provides clarity on the use of IT equipment for authority business which explains how all involved with the authority - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This should also relate to the use of authority-owned and personal equipment.

The Council has published a website accessibility statement on the council operated website (<https://westhorpeparishcouncil.gov.uk/>) detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved. The site has been tested against the Web Content Accessibility Guidelines version 2.2 AA Standard. The Accessibility Statement was prepared on 26th February 2026.

Council has taken steps to ensure compliancy with the GDPR requirements and has produced policies detailing the manner in which the parish council will protect and handle information relating to personal information. The policies 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 and has documented the measures that the council will undertake to ensure adequate provision for the preservation of documents, books and papers belonging to the parish. Council has further adopted policies which detail the procedures for dealing with subject access and the manner in which personal information will be protected from data breaches.

Comment: to ensure compliance with the data protection regulations, council is advised to conduct regular data audits to identify the personal information held by the council, the manner in which it is held and the lawful basis in which the information is being processed.

	<p>As a Data Controller, all local authorities are required to register with the Information Commissioner’s Office (ICO) in accordance with Data Protection Legislation. Council’s certificate ZA471318 with an expiry date of 8th November 2026 refers.</p> <p>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. Council’s scheme as adopted at the meeting of 17th March 2026 was available to view on the council operated website.</p> <p><i>Comment: Whilst Council is aware that this is a requirement under the Act to publish a scheme which will set out the Council’s commitment to make certain classes of information routinely available, such as policies and procedures, minutes of meetings, annual reports and financial information and that it should be annually reviewed, it should seek to ensure that the published scheme is fully tailored to the parish council.</i></p>
<p>16. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Review of effectiveness of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report from the Annual Governance and Accountability Return for the period ending 31st March 2025 was received and approved by full Council at a meeting of 20th May 2025. There was no accompanying narrative report.</p> <p>In accordance with the Accounts and Audit Regulations 2015, a review of the scope of the council’s internal audit arrangements was covered within the Internal Control Statement as approved at the meeting of 17th March 2026 for the year ending 31st March 2026.</p> <p><i>Comment: council has noted the requirement under the Accounts and Audit Regulations 2015, that it 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 on internal control.</i></p> <p>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 23rd September 2025.</p> <p><i>Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.</i></p>
<p>17. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report 	<p>As council met the criteria, it was able to claim exemption from a limited assurance review for the year ending 31st March 2025 and submitted an approved exemption certificate to the external auditor.</p>
<p>18. Responsibilities as a Sole Trustee</p>	<p>Council has no responsibilities as a trustee.</p>
<p>19. Additional comments.</p>	<p>Council held its Annual Meeting of the Parish Council on 20th May 2025 at which the</p>

<p>Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Minutes • Openness of Local Government Bodies Regulations 2014 	<p>Chair and Vice-Chair for the coming year were elected as the first items on the agenda, in accordance with legislation.</p> <p><i>Comment: Council is reminded that, in accordance with section 83(4) of the 1972 Act, the Chair, on being elected to office, should sign a declaration of acceptance of office in the presence of another councillor or the clerk.</i></p> <p>Evidence was seen on the District Council’s website for the register of Interests for all current parish councillors. There is a direct link from the Parish Council’s website to that of the District Council for access to the Register of Interests.</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the loose-leaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence.</p> <p><i>Comment: Council has noted that LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves provided that they are consecutively numbered. Council has implemented such a system.</i></p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).</p> <p><i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the Act.</i></p>
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Victoria S Waples

Date of Internal Audit Review: finalised 28.04.2026

Date of Internal Audit Report: 28.04.2026

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