

## **Report to Flempton Cum Hengrave Parish Council Internal Audit of the Accounts for the Year Ending 31<sup>st</sup> March 2025**

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 31<sup>st</sup> March 2025 can be summarized as follows:

Income for the year:	£11,284.53
Expenditure for the year:	£14,154.25
Precept figure:	£10,000.00
General Reserves:	£17,116.00
Earmarked Reserve:	£tbc

The following Internal Audit work was conducted 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.**

Subject & tests conducted	Comments/Recommendations
<p><b>1. Proper book-keeping.</b>  <b>Examination of</b></p> <ul style="list-style-type: none"> <li>• <b>Cashbook</b></li> <li>• <b>Reconciliations of cashbook</b></li> <li>• <b>Payment controls</b></li> <li>• <b>General Power of Competence</b></li> <li>• <b>LGA 1972 s137</b></li> <li>• <b>Powers as prescribed</b></li> <li>• <b>VAT records</b></li> <li>• <b>Internet Banking</b></li> <li>• <b>PWLB payments in accordance with the schedule provided</b></li> </ul>	<p>The council uses an excel spreadsheet which contains daily entries of receipts and expenditure and the matters to which they relate. Spot checks were made and were found to be correct. Cash books are reconciled on a regular basis.</p> <p>The spreadsheet contains identifiable transactions which 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>A selection of random payments were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. The Parish Council shows good practice by ensuring that payments for the month are submitted to and approved by full council in accordance with council's own Standing Orders and Financial Regulations.</p> <p>The council, has not declared that it fulfils the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CILCA or higher)).</p> <p>The cashbook details payments made under s137 and the Responsible Financial Officer (RFO) ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. Expenditure for the year totalled £260.  <i>Comment: the RFO ensures that the Council is aware that the use of S137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector. The Ministry of Housing, Communities and Local Government has confirmed the new expenditure for parish and town councils in England for the 2025/26 financial year as £11.10 per elector, up from £10.81 in 2024 - 25.</i></p> <p>The minutes as well as the payment authorisation sheets make reference to the powers used to incur expenditure. This has provided those viewing the accounts with clarity as</p>

	<p>to the council's understanding over the use of statutory powers which, granted by Parliament, 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. The council is able to demonstrate that it has exercised its powers subject to the provisions of the general law.</p> <p>VAT is identified in the cash book with the VAT recoverable position for the year under review being £815.57. A VAT reclaim for the period ending 31<sup>st</sup> October 2024 in the sum of £1,073.69 was settled in November 2024. In accordance with section 33 of the 1994 VAT Act, council is aware that local authorities and other public bodies are able to recover VAT incurred on costs associated with non-business activities.</p> <p><i>Comment: council should be aware that local authorities being exempt from VAT, are able to reclaim the purchase tax element of non-business activity when the council is not registered for VAT, provided such a claim is made within 4 years after the end of the month in which the supply was received. The clerk has confirmed that, moving forward, reclaims will be made on an annual basis.</i></p> <p>Post July 2024, Council settles its financial transactions via direct bank transfer and has implemented a two-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories following submission of payments by the RFO. The authorisation system utilised by the council during the year under review has ensured that the instructions for each payment are approved by council prior to the payment being made and signed by two of the authorised bank signatories. This segregation between those setting up online payments and those physically releasing the payments is in accordance with councils adopted Financial Regulation 6.2 "The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank".</p> <p><i>Comment: This not only protects the RFO but fulfils an internal control objective to ensure the safeguarding of public money.</i></p> <p>The Council has no Public Works Loan and as such incurred no interest payments for the</p>
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	period under review.
<p><b>2. Standing Orders &amp; Financial Regulations</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Compliance</b></li> <li>• <b>Annual Review</b></li> <li>• <b>Adherence</b></li> <li>• <b>Appointment of Responsible Financial Officer</b></li> </ul>	<p>Council's Standing Orders as seen on the website show an adopted date of 22<sup>nd</sup> May 2017. It is unclear as to whether they have been reviewed since that date but as they stand they fail to take account of the changes in legislation with regards to procurement; transparency for smaller authorities, public contracts regulations and changes to the data protection legislation.</p> <p><b>Recommendation:</b> council should seek to adopt the standing orders as produced by NALC in 2025 which contained amendments to section 18 to comply with new procurement legislation and ensure consistency with their Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. Also updated Model Standing Order (England ) was section 14 to better reflect Code of Conduct requirements. Sections 14.a, 14.b, and 14.c have been removed. NALC had also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project.</p> <p>Financial Regulations (FR), also as seen on the website, were reviewed at the meeting of 10<sup>th</sup> March 2025 and are based on the 2024 version as produced by NALC.</p> <p><i>Comment: at the next review council might wish to review and adopt the 2025 Model Financial Regulations as published by NALC on 13<sup>th</sup> March 2025. Council should also ensure 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.</i></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><b>3. Risk Management.</b></p> <ul style="list-style-type: none"> <li>• <b>Evidence of financial risk management</b></li> <li>• <b>Review of risks associated with</b> <ul style="list-style-type: none"> <li>➢ <b>Financial Management</b></li> <li>➢ <b>Governance</b></li> <li>➢ <b>Building/ Assets</b></li> </ul> </li> <li>• <b>Annual Review and Minuted</b></li> <li>• <b>Insurance in place</b></li> </ul>	<p>There is no minute reference during the year to show that council considered the risks associated with the functioning of a smaller authority and the measures that the Council would undertake to mitigate such risks confirming that there is protection in place for council's assets and that the manner in which council operates is in conformity with its overall objectives. In accordance with proper practices, council needs to provide evidence to demonstrate that it has identified, assessed and recorded the risks associated with its action and decisions it took during the year under review that could have financial or reputational consequences.</p>

<ul style="list-style-type: none"> <li>➤ Adequate</li> <li>➤ Reviewed</li> <li>• Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> <li>➤ Adequate</li> <li>➤ Reviewed</li> </ul> </li> <li>• Internal Controls documented and regularly reviewed</li> </ul>	<p>This does not deny that there were reviews of individual risk assessments conducted on an ad hoc and regular basis. Such risks are evidenced via meetings or by the council's officer for the day-to-day operational management of risk.</p> <p><b>Recommendation: in order to answer in the affirmative to Assertion 5 of the Annual Governance Statement (Risk Management), council needs to be able to demonstrate that it has undertaken, at least once a year, a review of the financial management of the council to determine whether it has a sound system of internal control which facilitates the effective exercise of the council's functions and which includes the arrangements for the management of the risk.</b></p> <p>Acknowledging that council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money, the Clerk has confirmed that the adoption of a risk assessment register will be undertaken during the coming year and will provide 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>At its meeting of 11<sup>th</sup> November 2024, full council approved the payment for the renewal of its insurance with Ansvar Insurance as brokered by Community Action Suffolk under a Local Council Policy. The renewal documents for the period commencing 1<sup>st</sup> October 2024 were reviewed during the internal audit visit. It is confirmed that core cover shows the following: Public Liability £10,000,000; Employer's Liability £10,000,000 and Fidelity Guarantee Cover is £25,000.</p> <p><i>Comment: the level of council's fidelity guarantee 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.</i></p> <p>A scan of the minutes confirmed that the council has reviewed the levels of insurance for land, public and employees liability against quotations received and agreed appropriate adjustments to the cover being proposed and agreed to renew with the current insurers.</p> <p><i>Comment: Council is aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance and that annual reviews of the Council's insurance were undertaken prior to renewal.</i></p> <p>There is no minute reference to demonstrate that council conducted a review of the effectiveness of the system of internal control for the year 2024 – 2025. Council should</p>
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	<p>note that the regulations require a formal review of the council's internal controls to be undertaken during the year with the addition of specific control procedures for payments by bank transfer or other electronic means added to the risk register. The risk identified and the measures to mitigate the risk should allow council to assess whether it has in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details, thereby allowing 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.</p> <p><b>Recommendation: council might wish to consider adopting an Internal Control Statement which should cover the purpose of the system of internal control, the internal control environment, those responsible for the internal control environment and a review of the effectiveness of internal controls in operation by the council. The review of the effectiveness of the system would ensure conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015. Council is also advised to implement a further system whereby the effectiveness of the system of internal control is monitored by specific control tests during the year under review. Such a review should be reported back to council once completed.</b></p> <p>Whilst 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, the failure to consider the risk assessment and internal controls for the year under review does constitute a breach of the Accounts and Audit Regulations 2015.</p> <p><b>Recommendation: as council will be unable to submit this information, it is advised to answer in the negative to Assertions 5 of the Annual Governance Statement and provide an explanation as to its response.</b></p>
<p><b>4. Budgetary controls.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Verification of process of setting of budget</b></li> <li>• <b>Monitoring of budget</b></li> <li>• <b>Reserves</b></li> </ul>	<p>Full Council approved the precept for 2024 - 2025 at its meeting of 29<sup>th</sup> January 2024 to be set at £10,000 was acknowledged as being a 31.37% increase to a Band D tax rate over that set for the previous year. The minutes of 9<sup>th</sup> September 2024 confirm that the newly appointed Clerk had produced a retrospective budget which would provide the basis for the preparatory work in setting the budget for the next year.</p> <p>The budget for the year 2025 - 2026 was approved at the council meeting of 11<sup>th</sup> November 2024 with the revenue budget being £10,500 which would be funded by the precept and would cover the shortfall in the budget for the current year. The approved precept in the sum of £10,500 would increase a Band D household parish council tax by 9.19% or £6.02.</p> <p><i>Comment: council has ensured transparency in the budgetary process followed by the</i></p>

	<p><i>council by recording within the minutes the actual budget being set alongside the reasoning for such a budget and the precept to be set. Council, has also demonstrated 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>Whilst there was a review of the current year's budget within the determination of the budget for the following year, council should be 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>Comment: council should at least seek to receive the level of monitoring detail as specified in its own Standing Orders (17c).</p> <p>* key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"> <li>• decide the form and level of detail of the budget;</li> <li>• review the current year budget and spending;</li> <li>• determine the cost of spending plans;</li> <li>• assess levels of income;</li> <li>• bring together spending and income plans;</li> <li>• provide for contingencies and consider the need for reserves;</li> <li>• approve the budget;</li> <li>• confirm the precept or rates and special levies; and</li> <li>• review progress against the budget regularly throughout the year.</li> </ul> <p>The Council on 31<sup>st</sup> March 2025 had overall reserves totalling £17,116.05.</p> <p><i>Comment: Council might wish to note guidance as issued by Proper Practices which states that smaller authorities have no specific right to accumulate funds via the precept and that it is generally good practise to publish both the level as well as the rationale of all reserves. 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 the level appropriate to its size, situation, risks and plan the budget so as to ensure that the adopted level, once determined, is maintained.</i></p>
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<p><b>5. Income controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Precept</li> <li>• Other income</li> </ul>	<p>Council received precept in the sum of £10,000 from West Suffolk Council for the year under review. Evidence was provided showing a full audit trail from Precept being discussed and approved to that 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.</p> <p>Spot checks on further items paid into the council's accounts were cross checked against cashbook, bank statements and supporting documentation issued to / raised by the Parish Council.</p> <p>All were found to be in order with a clear underlying audit trail. Income received is reported to the Council within the financial reports as submitted.</p>
<p><b>6. Petty cash/expenses procedure.</b></p>	<p>Council does not operate a petty cash system.</p>
<p><b>7. Payroll controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Management of payroll</li> <li>• PAYE/NIC system in place</li> <li>• Compliance with HMRC procedures</li> <li>• Records relating to contracts of employment</li> </ul>	<p>The council's payroll service is outsourced and during the year under review has been operated properly overseen by the council as an employer. At year-end the post of Clerk (and RFO) was vacant with the previous clerk having resigned in November 2024. Between November 2024 and March 2025, the role was filled by the Chair to the Council. Effective 1<sup>st</sup> April 2025, council appointed a new Clerk and RFO. It is confirmed that a contract of employment is in place.</p> <p>Cross-checks were completed on a selection of items each of salary and PAYE and these were all found to be in order. Deductions are paid to HM Revenue and Customs on or before the dates prescribed and Council has ensured that there are appropriate procedures in place for the payment of salaries to all employees.</p> <p>Salaries are paid in accordance with contracted hours worked. Variations to contracts and pay scales are reviewed by full council for adoption.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to its employee has been approved in advance by the Council. 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.</i></p> <p>It is unclear as to when the last re-declaration of compliance under the Pensions Act 2008 was submitted to The Pensions Regulator.</p> <p><b><i>Comment: Council should be aware that under the Pensions Act 2008, every employer in the UK must put certain staff into a workplace pension scheme and contribute towards it. This is called 'automatic enrolment' and details can be found at:</i></b></p>



	<a href="http://www.thepensionsregulator.gov.uk">www.thepensionsregulator.gov.uk</a> <b>The link below will also provide further details of Council's obligations as an employer:</b> <a href="https://www.thepensionsregulator.gov.uk/en/employers">https://www.thepensionsregulator.gov.uk/en/employers</a>
<b>8. Asset control.</b> <b>Examination of:</b> <ul style="list-style-type: none"> <li>• Asset Register</li> <li>• Checks on existence of assets</li> <li>• Recording of fixed asset valuations</li> <li>• Cross checking on insurance cover</li> </ul>	<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. The Asset Register (at 31<sup>st</sup> March 2025) insurance value stands at £79,800 with only those assets recently purchased showing a valuation within the register. The asset register value declared on the Accounting Statements for the year ending 31<sup>st</sup> March 2024 show a value of £43,822.</p> <p>The Asset Register versus insurance cover was reviewed during the internal audit review, and it is noted that insurance cover is in place under all risks for those assets within the adopted asset register. It is confirmed that the asset register as reviewed reflects those items listed under insurance and within the parish council's remit for maintenance and ownership.</p> <p>Given the discrepancy within the values of the asset register versus those previously declared, it is suggested that council adopt a policy statement which will record the values at a given point in time. Where original purchase costs are known they should be used as the recorded values with estimated replacement costs or insurance values for the remaining assets. Assets that are either under construction or are materially enhanced should only be included in the asset register once they are complete and they benefit the community.</p> <p><i>Comment: Council should note the method of asset valuation should be applied consistently from year to year. Once council has chosen a minimum value for the reporting of fixed assets and general consumables, this should be minuted and reviewed at least annually. Council might wish to adopt a fixed asset policy which would confirm the setting of the base register for reporting purposes.</i></p>
<b>9. Bank reconciliation.</b> <b>Examination of:</b> <ul style="list-style-type: none"> <li>• Reconciliations</li> <li>• Cashbook</li> <li>• Bank Statements</li> <li>• Monitoring of investments</li> </ul>	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the council and as reported in the minutes.</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 continued to follow good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done.</i></p> <p>Bank balances as of 31<sup>st</sup> March 2025 agree with the year-end bank statements and at</p>

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	<p>year-end stood at £17,116.05.  <i>Comment: the internal auditor is able to verify the year-end bank reconciliation detail and can ensure that the combined cash and bank balances as identified are included within the AGAR, section 2, line 8.</i></p> <p>Council has no long-term investments and uses both the current and deposit account for the day-to-day banking requirements of the council. The minutes of 8<sup>th</sup> July 2024 provide evidence that council considered the options for investments with agreement that any sums invested should be for a maximum of 6 months.  <i>Comment: council might wish to consider the adoption of an Investment and Reserve policy which could cover not only the objectives of the council investment strategy (in accordance with prevailing regulations) but also the manner in which the reserves (general and earmarked) are held alongside the reasoning for each reserve, thereby complying with statutory requirements that all reserves are annually reviewed and monitored for relevant and compatibility with the council's objectives.</i></p>
<p><b>10. Internal Audit:</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Reporting of Previous Internal Audit Reports</li> <li>• Review of internal audit</li> <li>• Review of effectiveness of internal audit</li> <li>• Appointment of internal auditor</li> </ul>	<p>Council did not commission an internal audit review for the year ending 31<sup>st</sup> March 2024.  <b>Recommendation: in order to respond in the positive to Assertion 6 of the Annual Governance Statements, council is advised that it needs to be able to demonstrate that during Summer 2024, it arranged for a competent person, independent of the parish council to provide an objective view of the internal controls of the council.</b></p> <p>In order to warrant a positive response to Assertion 7, council is advised that upon receipt of a narrative report, an action plan should be produced and adopted by the council to address the areas of improvement or development as identified within the report. The proposed remedial actions should be identified along with those responsible for delivering improvement and the deadlines for the completion of the action.  <b>Recommendation: as council failed to procure an internal audit service, it is advised to consider its response to Assertion 7 of the Annual Governance Statement.</b></p> <p>For the year ending 31<sup>st</sup> March 2025, in accordance with the Accounts and Audit Regulations 2015, a review of the scope of the council's internal audit arrangements was conducted at the appointment of the internal auditor at the meeting of 11<sup>th</sup> November 2024. The appointment of the person to act as the parish council's independent internal auditor for the year 2024 - 2025 was approved at the same meeting.  <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>

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<p><b>11. Year-end procedures.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Appropriate accounting procedures used</b></li> <li>• <b>Bank Statements and Cash Book agree</b></li> <li>• <b>Has the appropriate end of year Annual Governance and Accountability Return (AGAR) documents been completed?</b></li> <li>• <b>Where an authority certified itself exempt in 2024 did it met the exemption criteria and correctly declared itself exempt?</b></li> <li>• <b>Was there the opportunity provided for the exercise of electors' rights during Summer 2024?</b></li> <li>• <b>Have the publication requirements been met in accordance with the Audit &amp; Accounts Regulations of 2015.</b></li> </ul>	<p>Accounts are produced on a receipts and expenditure basis, and all found to be in order. The end of year accounts were 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>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the AGAR Form 2. The Certificate of Exemption, Annual Governance Statement and Accounting Statements were submitted in draft for the internal audit review and are expected to be approved and signed by full Council at a meeting to be scheduled in June 2025.</p> <p>The council approved all relevant documentation at the meeting of 20<sup>th</sup> May 2024 and signed the AGAR From 2 as its income and expenditure did not exceed £25,000. The minutes of 9<sup>th</sup> September 2024, demonstrate that, having signed the AGAR all relevant information had been submitted to the external auditor.</p> <p><i>Comment: Council is aware 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.</i></p> <p>For the year 2024 - 2025, the council may similarly apply for Exemption from a Limited Assurance Review under section 8 of the Local Audit (Smaller Authorities) Regulations 2015. The draft Exemption Certificate for 2024-2025 was presented for internal audit and is expected to be reviewed and eligibility for exemption to be claimed at the meeting scheduled for later in June 2025.</p> <p>Council is unable to demonstrate that during the year under review, it ensured that the period for the exercise of elector's rights during Summer 2024 was in accordance with the period specified within the Accounts and Audit Regulations 2015. There is no mention of the period set within the minutes and no publication of the required information was seen on the council's website.</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 (and the minutes of 5<sup>th</sup> June 2023) 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</i></p>
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	<p><i>external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p><b>Recommendation: in order to warrant a positive response to Assertion 4, the council needed to be able to demonstrate that it provided an opportunity for the exercise of public rights during the Summer of 2024 to include the common period of the first two weeks of July and to last for a period of 30 working days.</b></p> <p>The following documents for the year 2023 - 2024 were available on a public website and were found to have been uploaded prior to 1<sup>st</sup> July 2024. Those in bold are missing from the website:</p> <p>Certificate of Exemption</p> <p><b>Annual Internal Audit Report – Annual Governance Statement of the AGAR</b></p> <p>Section 1 – Annual Governance Statement of the AGAR</p> <p>Section 2 – Annual Accounting Statements of the AGAR</p> <p><b>Notice of the period for the exercise of public rights</b></p> <p><b>Analysis of variances</b></p> <p><b>Bank reconciliation – year-end</b></p>
<p><b>12. Transparency Code.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Transparency code requirements</b></li> </ul>	<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. 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>Internal Audit Report</p> <p>List of Councillors and Responsibilities</p> <p><b>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</b></p> <p>End of Year Accounts</p> <p>Annual Governance Statement</p> <p>Asset Register</p> <p>and that Agendas of Meetings; <b>Associated Papers</b> and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014</p> <p><i>Comment: Council might wish to note that salaries are exempt from the requirement to list items of expenditure above £100.</i></p>
<p><b>13. General Data Protection Regulations (GDPR).</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>ICO Registration</b></li> <li>• <b>Model Publication Scheme</b></li> <li>• <b>Compliance with GDPR requirements</b></li> </ul>	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information</p>

	<p>covered by the scheme.</p> <p><i>Comment: the clerk is aware that the Publication Scheme to be adopted by the council must contain up to date information, be fully tailored to the council should be published proactively.</i></p> <p>The clerk is aware that active steps will be needed to show compliancy with GDPR requirements. A number of policies were seen in draft form during the internal audit review and the clerk is aware that a privacy policy should be included on its website detailing the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party, along with publicly available documents providing the manner in which the council collects, uses and protect personal information.</p> <p><i>Comment: Appropriate Data Protection policies and procedures in draft form were seen and are to be adopted place along with the lawful basis for the processing of data covered by the regulations and the manner in which such data is to be retained and disposed of.</i></p>
<p><b>14. Additional comments.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Annual Meeting</li> <li>• Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office</li> <li>• Register of Interests</li> <li>• Minutes</li> <li>• Openness of Local Government Bodies Regulations 2014</li> <li>• Policies</li> <li>• Accessibility for Websites and Mobile Applications</li> <li>• Use of secure email</li> </ul>	<p>Council held its Annual Meeting of the Parish Council on 20<sup>th</sup> May 2024 at which the Chair for the coming year was elected as the first items on the agenda, in accordance with legislation.</p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, including that of Chair have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Council's minutes show apologies given (where applicable) with a formal record to show that Council has approved the apologies submitted.</p> <p><i>Comment: council shows compliance with the provisions of s85 of the 1972 Act in the recording of apologies and the approval of absences.</i></p> <p>Evidence was seen on West Suffolk Council's website of the Register of Interests for all current Parish Councillors although there is no direct link for access from the Parish Council's website.</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf 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. During the year under review, at each meeting, the</p>

	<p>Council has approved the minutes and given further approval for them so to be signed.  <i>Comment: Council should note 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 should ensure that it implements such a system.</i></p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5<sup>th</sup> August and came into force on 6<sup>th</sup> 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).  <i>Comment: Council should review the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.</i></p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23<sup>rd</sup> September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. There is a website accessibility statement available to view on the parish council website which details the technical information for the website are given along with the methods used for testing the website; steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>Council operates with a .gov.uk domain website which also supports a secure and digitally managed email system.  <i>Comment: Council has noted the requirement that every authority should have an email account that belongs to the council and to which the council has access. It is further advised that, to assist with GDPR, clerks should give official email accounts to all of their councillors which should only be used for official council business.</i></p>
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## FLEMPTON CUM HENGRAVE ANNUAL INTERNAL AUDIT 2024-2025

<b>Summary</b>  <i>For further information and for the year effective 1<sup>st</sup> April 2025 please refer to <a href="#">Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices</a> to be applied in the preparation of statutory annual accounts and governance statements - March 2025.</i>	<p>The Internal Auditor offers her appreciation for the assistance given by the clerk in the completing of this audit. Council is to be commended for ensuring that robust systems in place are adhered to and operates to a high standard.</p> <p>Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to members and management that key risks are being managed effectively, comments have been made in the light of the year ending 31<sup>st</sup> March 2025. These comments are aimed at assisting council to explore the adoption of further policies to provide reassurance that the council's risk management, governance and internal control processes are operating effectively.</p> <p>The internal audit review, undertaken on the documentation provided to the internal auditor and that published on the council's website, has, in the main, provided evidence of the overall adequacy of the financial arrangements in place within the council.</p>
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*Victoria S Waples*

**Dates of Internal Audit Review: 03.06.2025**

**Date of Year-end Internal Audit Report: 06.06.2025**

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