

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

Clerk	Vicki Gay
RFO (if different)	-
Chairperson	Councillor Janice Chalmers
Precept	£45,000.00
Income	£57,606.31
Expenditure	£50,435.64
General reserves	£25,000.04
Earmarked reserves	£4,873.00
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 February 2026, are based on the Moel Standing Orders published by the National Association of Local Councils (NALC), in March 2025 NALC which updated Model Standing Order (England) section 18 to comply with new procurement legislation and ensure consistency with our Model Financial Regulations and Model Standing Order (England) section 14 to better reflect Code of Conduct requirements
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations, as seen on the Council's website were reviewed at the meeting in June 2026 and are based on the NALC Model Financial Regulations published in March 2025. <i>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.</i>
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	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), council has appointed a person to be responsible for the administration of the financial affairs of the relevant authority. Council's own financial regulation1.5 confirms that the Clerk is so appointed.
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 6th November 2024. From paperwork seen it was set at £45,000.00. The budget for the year 2026 - 2027 was approved at the council meeting of 5th November 2025 with the anticipated total expenditure stated as £49,825.00. <i>Comment: council has evidenced, within the minutes, the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</i>
Verify that the precept amount has been agreed in full Council and clearly minuted	Yes	The minutes of 6th November 2024 confirmed that the precept to be levied for the year 2025 - 2026 would be set at £45,000 to fund the anticipated budget set. This would represent a 10.95% increase which would increase a Band D Council Tax bill by £12.51. The precept for the year 2026 - 2027 was discussed and approved at the meeting of 5th November 2025 and set at £49,825. The minutes demonstrate the impact this increase would have on a Council Tax Band D over that set for the previous year – 9.99% of £12.66 per year for a Band D Council Tax property. <i>Comment: in accordance with best practice, council has recorded in the minutes the impact the precept being set would have on a Band D Dwelling in percentage and monetary terms.</i>
Regular reporting of expenditure and variances from budget	Yes	Council received reports detailing reviews covering comparisons between budgeted and actual income and expenditure. <i>Comment: council has noted the regularity in which the reports are received and ensured it is acting in accordance with the timescales as specified in its own Standing Order 17c.</i>

<i>Reserves held – general and earmarked²</i>	Yes	The Council, as at year-end, had overall reserves of £ 29,873.04 broken down as General Reserves totalling £25,000.04 and Earmarked Reserves of £4,873. <i>Comment: Council has followed 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.</i> Council has ensured that the level of general reserves held is in accordance with its adopted General Reserve Policy (adopted August 2025) and that if, in extreme circumstances, general reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short-term resources. Council's adopted policy states that even at times when extreme pressure is put on the Council's finances, the Council must keep a minimum balance sufficient to pay three month's salaries to staff in general reserves at all times. Council is also aware that there is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).
Additional comments:		

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
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses excel spreadsheets to allow for reporting on a receipts and payments basis.

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

<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	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) basis. Council has elected to continue to report on a receipts and payments basis
<i>Is the cash book up to date and regularly verified?</i>	Yes	The cashbook is reconciled on a regular basis.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were conducted, and the functionality of the cashbook was found to be in order.
Additional comments:		

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		<i>Internal auditor commentary</i>
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 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.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book and settled at appropriate intervals. The claim covering the period 1 st March 2024 to 30 th November 2025 in the sum of £5,813.84 was settled in December 2025. <i>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).</i>
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	Payments incurred under this category totalled £250.00 and were in line with statutory limits and deemed to be able to demonstrate that the benefits would be commensurate with the expenditure. <i>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 and the RFO has fully used the financial software to list the S137 payments separately.</i>
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:		

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.

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with the Council's Financial Regulations. The accounting records contain day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council. The minutes of 4 th February 2026, confirm that council reviewed the list of prices for the cemeteries and agreed to raise the cemetery fees from 1 st April 2026. <i>Comment: council is aware that fee reviews are essential to ensure that the council's income module remains competitive as well as ensuring profitability is maintained. This will ensure that the council's revenue streams are fully optimized allowing for adjustments where necessary.</i>
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £45,000 from West Suffolk Council in April 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.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	N/A	The district in which the council is situated does not operate a CIL scheme.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	

⁵ Community Infrastructure Levy Regulations 2010

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

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence	Internal auditor commentary	
<i>Is petty cash in operation?</i>	N/A	
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments: <i>The council does not operate a petty cash system.</i>		

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence	Internal auditor commentary	
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations were completed on a regular basis throughout the year. with independent scrutiny of the bank reconciliation being carried out by the council. 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 or corrections were not forthcoming). Council should have noted FR 2.6 which states that at least once in each quarter, and at each financial year end, a member other than the Chairperson shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO <i>Comment: council might want to ensure that the minutes record that the member so appointed has undertaken this activity, including any exceptions, and that their report is received and noted by the council.</i>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances as of 31 st March 2026 agree with the year-end bank statements and at year-end stood at £29,873.04 across the accounts held in the parish council's name.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of full Council. Council's internal control statement confirms that reconciled accounts including bank reconciliation are 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
<i>Do all employees have contracts of employment?</i>	Yes	Council had two employees on its payroll at the period end of 31 st March 2026. Employment contracts were not reviewed during the internal audit, but the Clerk to the Council has confirmed that a Contract of Employment is in place for all employees.

<i>Has the Council approved salary paid?</i>	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. <i>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.</i>
<i>Are all employees paid at least the minimum wage?</i>	Yes	All employees are paid above the minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. 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.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	Yes	Council is aware of its pension responsibilities, and both members of staff are enrolled into a pension scheme provided by the employer.
<i>Have pension re-declaration duties been carried out</i>	Yes	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator on 9 th April 2025.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Year End procedures

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

Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	Yes	Accounts are produced on a receipts and payments basis.
Financial trail from records to presented accounts	Yes	The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced. The accuracy of the year-end bank reconciliation detail is verified along with the correct disclosure of the combined cash and bank balances in the Draft 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 DRAFT form for the internal audit review on the AGAR Form 3. Comment: council is advised to review its response to Line 11 – Disclosure note regarding trust funds - and refer to paragraph 2.32 of the Practitioners’ Guide 2025 which states that where a body is NOT a sole trustee, it must answer Yes.
Did the Council meet the exemption criteria and correctly declared itself exempt?	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 31 st 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 23 rd June to 1 st August 2025. It is confirmed that the notice of the public rights for the year ending 31 st March 2025, dated 20 th June 2025, was found on the council operated website. <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</i>

⁷ Annual Governance & Accountability Return (AGAR)

		<i>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>
<i>Have the publication requirements been met in accordance with the Regulations?⁸</i>	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 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
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by the council at its meeting of 2 nd July 2025.

⁸ Accounts and Audit Regulations 2015

<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council'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. <i>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.</i>
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	Council has insurance in place with Clear Councils Insurance. The schedule shows core cover for the following: Public Liability £10million; Employer Liability £10million; and Fidelity Guarantee of £250thousand. <i>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.</i> 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. <i>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).</i>
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	Yes	Council adopted an Internal Control Statement for the year ending 31st March 2026 at the meetings of 6th August 2025 and 4th March 2026 following a series of control tests as carried out in February 2026. <i>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,</i>

⁹ Accounts and Audit Regulations

		<i>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.</i>
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment¹⁰</i>	Yes	The council formally reviewed the scope and effectiveness of its internal audit arrangements within the adopted internal control statement. <i>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.</i>
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
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	Yes	The Asset Register 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 £143,881.22 which reflects costs movement (acquisitions) in the year under review.

¹⁰ Practitioners Guide

¹¹ Practitioners Guide

<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	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.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was conducted via remote means.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council has not declared that it has assets located on third party property for which a formal lease is required.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register seen was formally reviewed and signed off at the meeting of full council on 4 th March 2026. The values as seen on the register held on reflects those inserted on the Accounting Statements being £143,881.
<i>Cross checking of insurance cover</i>	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. Specified cover is in place for named items on the schedule.
<i>Additional comments:</i>		

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	<i>Internal auditor commentary</i>
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<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹²</i>	Yes	As a Data Controller, all local authorities are required to register with the Information Commissioner's Office (ICO) in accordance with Data Protection Legislation. It is noted that the council's registration was renewed in September 2025. Registration Certificate: ZA218067 with an expiry date of 11 th December 2026 refers.
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	Yes	The Freedom of Information Act 2000 requires every public authority to have a publication scheme, approved by the ICO, and to publish information covered by this scheme. Council's publication scheme was viewed on the website and is held in accordance with the defined guidelines.
<i>Is the Council compliant with the General Data Protection Regulation requirements?¹³</i> <i>Councils must:</i> • <i>Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018</i> • <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i> • <i>Recognise their role as both data controller and data processor</i>	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 manner in which personal information will be protected from data breaches. <i>Comment: to ensure compliance with the data protection regulations, council conducts 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.</i>
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Smaller Authorities with total turnover or expenditure greater than £25,000 but under £200,000, should as best practice comply with the Local Government Transparency Code 2015; the government believes that in principle all data held and managed by local

¹² Data Protection Act 2018

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

		authorities should be made available to the public unless there are specific sensitivities to doing so, as per the Practitioners' Guide 5.127. Barningham council has previously stated that although there are currently no publication requirements explicitly relating to transparency for local councils with a turnover between £25,000 and £200,000, Barningham Parish Council considers it to be good practice to do so and to this end it will follow the publication requirements of the Transparency Code 2014 for smaller authorities. <i>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:</i> <i>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.</i> <i>Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.</i>
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 on the council operated website detailing the technical information of the website stating that the website is fully compliant with the WCAG 2.2 AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
Has website accessibility been tested, at least annually?	Yes	The accessibility statement is up to date and states that the website has been reviewed externally and fully updated to meet the new requirements. The statement is dated 18th February 2026.
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence? ¹⁵ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk	Yes	Council currently operates with the website: https://www.barningham-pc.gov.uk/ which supports a secure and digitally managed email system for officers and councillors. <i>Comment: Authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security</i>

¹⁴ Website Accessibility Regulations 2018

¹⁵ Practitioners Guide

		<i>measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.</i>
<i>Does the council have an IT policy that is tailored to the council? ¹⁶</i>	Yes	The Council, at its meeting of 5 th December 2025 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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for the period ending 31 st March 2025 was formally considered by and approved for adoption at the meeting of full Council of 11 th June 2025
<i>Has appropriate action been taken regarding the recommendations raised?`</i>	Yes	The following matters or recommendations were raised in the report, and council has taken steps to review and implement policies and procedures to address the area identified for improvement or development: 1. Adoption or review of the annual risk documentation 2. Review of response to assertion 5 for the year 2024-2025 3. The adoption of an Internal Control Statement (model templates are available from SALC) would provide the basis for council to demonstrate that, under the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public

¹⁶ Practitioners Guide

		money which are annually reviewed and assessed for their effectiveness. 4. Adoption of a General Reserves Policy
<i>Has the Council confirmed the appointment of an internal auditor?¹⁷</i> <i>Has the letter of engagement been approved by full council?¹⁸</i>	Yes	The appointment of the person to act as the parish council's independent internal auditor for the year 2025 - 2026 was approved at the council meeting of 24th February 2026. <i>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.</i> The letter of engagement was approved at the same meeting. <i>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.</i>
Additional comments:		

Section 14 – External audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.	
Evidence	Internal auditor commentary

¹⁷ Practitioners' Guide

¹⁸ Practitioners' Guide

<i>Has the Council considered the previous external audit report?¹⁹</i>	Yes	The External Audit Report and Certificate for the year ending 31 st March 2025 was submitted to the meeting of 1 st October 2025. The minutes of which note that the report has been received and accepted.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	The following matters not affecting their opinion were raised to draw attention to the authority: "The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 5 and 7 and it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. The internal auditor has drawn attention to the same matters in the Annual Internal Audit Report and their detailed report." There were no matters that had come to their attention giving cause for concern that relevant legislation and regulatory requirements have not been met.
<i>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.</i> Additional Comment: Council has noted Regulation 16 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 to permit 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	<i>Internal auditor commentary</i>

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.

<i>Was the annual meeting held in accordance with legislation?</i> ²⁰	Yes	Council held its Annual Meeting of the Parish Council on 7 th May 2025 in accordance with legislation in place at that time. The election of Chair was the first item on the agenda.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²¹	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes. Council should also be 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 and that loose leaf pages should be consecutively numbered.
<i>Is there a list of members' interests held?</i>	Yes	A copy of the members' interests for seven out of the eight councillors was seen on the district council's website with a direct link from that of the parish council's website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council has no declared trustee responsibility.
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is assumed that the council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with Standing Committees.
Additional comments:		

Signed: Victoria Waples

Date of Internal Audit review: 26.05.26-30.05.26

Date of Internal Audit Report: 30.05.26

On behalf of Suffolk Association of Local Councils

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