

Report to Stanton Parish Council

Interim 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:	£91,528.43
Expenditure for the year:	£107,436.03
Precept figure:	£71,010.00
General Reserves:	£23,591.81
Earmarked Reserve:	£46,000.00

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 year-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has undertaken the administration of the Council’s financial affairs in a sufficient manner to ensure that standards are being met that the provision of financial management information has enabled the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the governance 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 being managed.</p> <p><i>For further information and for the year effective 1st April 2026 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2026.</i></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 continues with its use of the Scribe Accounting Financial Package which is a purpose-built accounting system for town and parish councils and is able to produce reports on a receipts and payments basis. Cash books are reconciled monthly.</p> <p>An analysis of the accounting procedure ensures that the Responsible Financial Officer (RFO) Clerk continues with using the financial package to achieve an accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. Clear financial management information is provided to the Council on both a monthly and annual basis.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a regular basis. The cashbook shows daily entries of receipts and expenditure and the</p>

	<p>matters to which they relate. The Responsible Financial Officer (RFO) is able to produce reports on a Receipts and Payments basis.</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. The Clerk ensures that there is clarity in the management of the process for payments that are awaiting authorisation. This has allowed payments to be fully validated and interrogated as to whether the payment is in line with prior approvals and/or budgetary constraints.</p> <p>The Clerk has implemented a system whereby Council 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 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.</p> <p><i>Comment: This not only protects the RFO but continues to fulfil an internal control objective to ensure the safeguarding of public money.</i></p> <p>VAT has been identified in the cash book and is reclaimed on an annual basis. At year end the VAT outstanding position stood at £222.62 and will be submitted as a reclaim once HMRC details have been verified. The VAT Assessment Files as produced by the Clerk was reviewed and verified with evidence of the first three quarters (£5,163.35, £311.38 and £760.75) being settled during the year under review.</p> <p>The 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.</p> <p><i>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</i></p>

	<p><i>exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).</i></p> <p>There were two significant contracts placed during the year under review, but neither were of sufficient value that required the project to be advertised on the Find a Tender Portal. The Council, in accordance with its Financial Regulation 11h (note the value is stated at £25,000 - see recommendation below under Section 2), undertook to obtain quotations (tenders) for the work required for formal consideration by full council. The minutes of 7th August 2025 and 12th February 2026 both reference the awarding of each contract.</p> <p>All payments for approval are referenced with a description as to the expenditure and references in the cashbook to the Power to Spend to underline the legislative framework in which the council operates.</p> <p>The cashbook allows for details of payments made under s137 to be clearly referenced in the cashbook and the Clerk ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. Payments made under this power for the year under review totalled £2,366.47 against a budget of £3,500 and were within the statutory limits and deemed to be of benefit to all or some of the inhabitants of the parish.</p> <p>Council has an outstanding public works loan (PW497025) which showed a balance of £81,296.42 on 31st March 2026. It is confirmed that this is the figure to be used at Box 10 on the Accounting Statements of the Annual Governance and Accountability Return (AGAR). Payments of interest and principal sums in respect of loans were paid in accordance with agreements on 28th April and 26th October 2025 and totalled £20,129.82 for the year under review. This figure has been correctly recorded at Box 5 of the Accounting Statements of the AGAR. The loan is fixed with repayment method being made via an annuity.</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>The Standing Orders, as seen on the Parish Council's website show a review date of 8th May 2025 and are based on the latest model published by the National Association of Local Councils (2022) with appropriate amendments. Whilst Council shows awareness of the requirement to ensure that its Standing Orders are fully tailored to the council and that in accordance with proper practices, they are regularly reviewed, it should seek to ensure that they are fit for purpose and contain up-to-date provisions.</p> <p>Recommendation: at the next annual review, Council should adopt the updated Model</p>

	<p>Standing Order (England) section 18 as produced in 2025 to ensure that they contain new procurement legislation and ensure consistency with the Model Financial Regulations. The changes were to Standing Orders 14 and 18.</p> <p>Financial Regulations (FR), as seen on the Council’s website show a review date of 8th May 2025 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022.</p> <p>Recommendation: council should seek to adopt the latest Model Financial Regulations as published on 13th March 2025 at its next annual review to ensure council is compliant with the latest regulations relating to Procurement.</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 1.8 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.</p> <p>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 Risk Management Documentation for the year under review was considered and approved by full Council at its meeting on 8th May 2025 and is contained within the Standing Orders and Other Policies Document for the year 2025-2026. Council is aware that its 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. Council continues to ensure that it acts within the sphere of the internal controls as adopted, and is able to demonstrate 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 parish council’s assets and in particular its money, as part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</p> <p><i>Comment: council has ensured that it identifies and assesses both the financial and operation risks of the council which should be formally recorded and should include</i></p>

controls/mitigation and be formally reported and considered by the parish council annually.

At its meeting of 8th May 2025, full Council having reviewed the renewal insurance documentation agree to renew with Clear Council Insurance under an Ecclesiastical Policy. Core cover shows the following: Public Liability £10,000,000; Employer's Liability £10,000,000 and Fidelity Guarantee Cover is £250,000 which is at or above 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.

Comment: Fidelity Guarantee cover at £250,000 is in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.

Premises cover is shown for two identified buildings with all risk cover for items listed under generic headings for those located within the boundaries of Stanton.

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.

The Asset Register is held within the Accounting Financial software in according to Proper Practices and is able to retain details of the estimated life and usage / capacity of individual assets.

The minutes of minutes of 8th May 2025 confirmed that during the year, the Clerk and a nominated Councillor would review all assets over the coming year, recording their location (what3words), taking a photograph, and assessing their current value to be recorded on the Asset Register.

Comment: this action demonstrates good practice by providing clarity on those assets relating to the municipal infrastructure within the parish of Stanton for which the council have the ownership or remit for insurance purposes.

Council formally reviewed its Internal Controls during the year under which were formally approved by full Council at its meeting of 8th May 2025 as contained within the

	<p>document entitled Standing Orders and Policies Document 2025-2026. 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.</p> <p><i>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.</i></p> <p>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.</p>
<p>5. Budgetary controls. 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 9th January 2025. From paperwork seen, the budget set was in the sum of £91,751 to be funded from the precept, reserves and known income streams.</p> <p>The budget for the year 2026-2027 was submitted to and approved at the Council meeting of 27th November 2025 and set at £78,11 to be funded from the precept and reserves. The level of earmarked reserves was also discussed with agreement forthcoming adjustments would be made to the Earmarked Reserves (including the establishment for news ones) at the end of the financial year.</p> <p>There are regular reviews of the current year's budget versus actual expenditure including aggregate income and expenditure. Such reports provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing CIL funds in the context of the Council's overall budget assessment process.</p> <p><i>Comment: council 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.</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;

	<ul style="list-style-type: none"> • 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 £69,591.81 with Earmarked Reserves being £46,000 and General Reserves standing at £23,591.81.</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.</i></p> <p>Whilst Council's has not adopted a formal Reserve Policy, the minutes of 27th November 2025 provide confirmation that council approved the General Level of Reserve to be kept at the equivalent of four months of regular expenditure.</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 9th January 2025 with the minutes indicating that this would be the same as that set for the previous year (£71,010).</p> <p>Council received the precept sum of £71,010 from West Suffolk Council for the period under review in April 2025. The financial reports submitted to full Council at the meeting of 8th May 2025 include confirmation of the 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 27th November 2025 as being approved at £78,111 with the minutes demonstrating that the increase was to ensure that the precept at least covered the budget being set. There is no minute to demonstrate the impact that this would have on a Band D household.</p> <p>Recommendation: as previously advised, to ensure transparency in the budgetary process followed by the council, it should evidence; by recording within the minutes, the impact the precept being set would have on a Band D dwelling.</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</p>

	<p>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>At the meeting of 27th November 2025, the Council carried out a review in its consideration of its fees and charges for the year effective 1st January 2026. It was agreed that no further increases were due to allotment fees as these had previously been set in November 2024 and that cemetery fees and charges would be reviewed at the budget meeting in November 2026. Charges for the use of floodlights at the MUGA and tennis courts were agreed for the period 1 May to 31 October 2026.</p> <p><i>Comment: the Clerk has ensured that council is aware that where it has self-generated income (other than the precept) it should consider situations that may lead to a loss of revenue as well as increased costs and ensure that appropriate measures are put in place to account for significant impacts to this revenue stream. Council is mindful of its own Financial Regulation 9.3 which requires all fees and charges to be reviewed on a bi-annual basis (at least).</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"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment 	<p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a RFO who is responsible for the financial administration of the authority.</p> <p><i>Comment: Financial Regulation 1.9 also states that the RFO holds a statutory office, appointed by the council.</i></p> <p>The council's payroll service was reviewed and has been operated properly and overseen by the council as an employer. The payroll function was conducted by Suffolk Association of Local Councils for the year under review. At year-end Council had three employees on its payroll. It is confirmed that the NJC pay award as outlined in the Local Government Services Pay Agreement 2025 has been applied to the relevant staff members at the time the pay award became effective.</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>The council is not a member of a pension scheme and the Clerk to the Council has confirmed that no member of staff has submitted a request to be enrolled into an employer provided pension scheme.</p>

	<p>Council is aware of its pension responsibilities. As mentioned in the internal audit report for the year ending 31st March 2025, the redeclaration of compliance with the Pensions Regulator seen was dated 16th April 2024 (council's re-enrolment dates was 16th March 2023). The total number of staff declared within the return was three.</p> <p><i>Comment: Council is aware that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p> <p>At the meeting of 8th January 2026, Council noted the implementation of the agreed increase by a spinal point in January 2026 for the Clerk to the Council.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></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 computerised spreadsheet within the Financial Accounting software and covers those items listed under insurance and within the parish council's remit for maintenance and ownership.</p> <p>The Asset Register, as reviewed during the internal audit review is stands at £299,681.49 which shows movement during the year in terms of acquisitions to that declared at the year-end of 31st March 2025 (£291,864.67). The Asset Register 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 requirement and has ensured that the valuation process adopted is set out and recorded in its asset register.</i></p> <p>Council is to formally approve the asset register as submitted at the meeting at which</p>

	<p>the Annual Governance and Accountability return will be approved (14th May 2026). It is confirmed that the value of £299,681 (rounded) as seen on the Draft Accounting Statements reflects the overall value of the register reviewed during the internal audit review (£299,681.49).</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 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 £69,591.81 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 accounts, as presented for the internal auditor review, provide confirmation that there is a clear financial trail from records to presented accounts.</p> <p>Year-end balances agree with cash book and bank reconciliations. Income received for the year totalled £91,528.43 with expenditure totalling £107,436.03 leaving a carried forward balance of £69,591.81.</p> <p>As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be unable to claim exemption from a limited assurance review.</p> <p>As such the council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3. The Annual Return from the Financial Accounting software package was submitted for internal audit review and it is assumed that the figures contained therein will be replicated in their entirety onto the Accounting Statements (Section 3 of the AGAR) prior to submission to the council for formal approval. The Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR (Form 3) on this basis.</p>

	<p>For the year ending 31st March 2025, council was not able to claim exemption from a limited assurance review as it failed to meet 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>12. Compliance with the Local Government Transparency Code 2015 Examination of:</p> <ul style="list-style-type: none"> • Information uploaded to the council’s website 	<p>Council is advised that the Practitioners’ Guide states that for councils with income or expenditure greater than £25,000 it should seek to comply with the Local Government Transparency Code 2015 for smaller authorities. As such it should seek to make certain data held and managed by the council available to the public unless there are specific sensitivities to doing so.</p> <p><i>Comment: council is advised to consider maintaining and monitoring the council’s website so that it is updated regularly with pertinent information and complies with the publication requirements of the Local Transparency Code 2015.</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 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 13th May 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. Examination of:</p> <ul style="list-style-type: none"> • Publication requirements for the year 2024-2025 	<p>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:</p> <ul style="list-style-type: none"> • Section 1 – Annual Governance Statement of the AGAR - unaudited • Section 2 – Annual Accounting Statements of the AGAR – unaudited • Notice of the period for the exercise of public rights • Notice of Conclusion of audit • Section 3 – External Auditor Report and Certificate • Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review <p><i>Comment: council is aware that all documentation relating to the year ending 31st March 2026 (Section 1 – Annual Governance Statement of the AGAR – unaudited; Section 2 –</i></p>

	<p><i>Annual Accounting Statements of the AGAR – unaudited and Notice of the period for the exercise of public rights) is 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 • Compliance with publication requirements of the Freedom of Information Act 	<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 Protection Act (DPA) 2018. • Must process personal data with care and in line with the principles of data protection. • Must have an IT policy. <p>Council currently operates with the website https://stanton-pc.gov.uk/. The site supports a secure and digitally managed email system. There is a dedicated gov.uk email addresses for the Clerk and Chair.</p> <p><i>Comment: council might wish to consider the introduction of authority-owned email addresses for all councillors to enable a clear record of communications and maintenance of an audit trail making it easier to respond to Data Subject Access and Freedom of Information Requests.</i></p> <p>Council adopted an IT policy at its meeting of 12th February 2026 covering the use of IT equipment for authority business for both Staff and Councillors.</p> <p><i>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.</i></p> <p>The Council has published a website accessibility statement on the council operated website (https://stanton-pc.gov.uk/home/accessibility-statement) 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</p>

	<p>improved. The site has however been tested against the Web Content Accessibility Guidelines version 2.1 AA Standard.</p> <p>Recommendation: council should review the website accessibility statement incorporating review dates and ensuring that content meets the updated WCAG 2.2 AA Standards under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>Whilst Council has previously 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, these do not appear to have been reviewed since first adoption. To ensure compliance with the data protection regulations, regular data audits should be conducted 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 and to review those policies first adopted.</p> <p>Recommendation: to be fully compliant with the General Data Protection Regulation requirements, council should ensure that all adopted policies are reviewed on a cyclical basis thereby demonstrating that its data processing activities align with the latest legislative requirements and that corrective action is being taken to mitigate any risks that might be forthcoming. It should also seek to undertake regular data audits.</p> <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. The council is so registered – Certificate ZA8553778 with an expiry date of 17 May 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 8th August 2024 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 review the information contained within the scheme on a more regular basis.</i></p>
<p>16. Internal Audit: Examination of: <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports </p>	<p>The Internal Audit Report for the year ending 31st March 2025 was received and approved by full Council at a meeting of 8th May 2025. The internal audit report had raised two recommendations which would be considered by the parish council during</p>

<ul style="list-style-type: none"> • Review of internal audit • Review of effectiveness of internal audit • Appointment of internal auditor 	<p>the year under review and were as follows:</p> <ol style="list-style-type: none"> 1. Adoption of a Financial Reserve Policy - outstanding 2. Formal consideration of the Annual Audit Letter and Certificate from the External Auditor by the Council at a properly convened meeting. <p><i>Comment: in accordance with guidance, council should consider the adoption of an approved action plan setting out the areas of improvement or development as identified within the narrative internal audit report. Any proposed remedial actions should be identified within the plan along with the members or officers responsible for delivering improvement and the deadlines for the completion of the action.</i></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 8th May 2025 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 8th January 2026. <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>The Final Certificate and Report from the External Auditor for the year ending 31st March 2025 was received and approved by full Council at a meeting of 7th August 2025. There were no matters that came to the attention of the external auditor that gave cause for concerns and there were no observations that required clarification. It is confirmed that in accordance with the Accounts and Audit Regulations 2015, the council has published the following on the website:</p> <ul style="list-style-type: none"> • Notice of Conclusion of audit • Section 3 – External Auditor Report and Certificate • Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review
<p>18. Responsibilities as a Sole Trustee</p>	<p>The Council does not act as a sole trustee, nor does it have any responsibilities as a trustee.</p>

<p>19. Additional comments. 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>Council held its Annual Meeting of the Parish Council on 8th May 2025 at which the Chair for the coming year were elected as the first items on the agenda, in accordance with legislation (ss 15(2) and 34(2) of the 1972 Act). The minutes demonstrate that, in accordance with legislation, on being elected to office, the Chair duly signed the declaration of acceptance of office in the presence of the clerk.</p> <p>Following the resignation in the position of Chair, at the meeting of 9th October 2025, in accordance with section 83(4) of the 1972 Act, Council sought to fill the position without significant delay and specifically, at the next ordinary meeting.</p> <p>Evidence was seen on the District Council’s website for the register of Interests for all current parish councillors with a 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 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: 30.04.26-03.05.26

Date of Internal Audit Report: 03.05.2026

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