

Report to Fornham All Saints Parish Council

Internal Audit of the Accounts for the Period Year Ending 31st 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 31st March 2025 can be summarized as follows:

Income for year:	£33,842.68
Expenditure to date:	£24,002.36
Precept figure:	£25,109.00
General Reserves:	£17,081.23
Earmarked Reserve:	£20,888.15

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
1. Proper book-keeping. Examination of • Cashbook • Reconciliations of cashbook	The Council uses excel spreadsheets to records its financial transactions from which it is able to produce reports on a receipts and payments basis. Cash books are reconciled on a monthly basis to ensure the accounting records are kept up to date. The RFO, in accordance with best practice, has ensured that the cashbook for 2024-2025 has been expanded to allow regular monitoring of expenditure versus budget thereby allowing council to take corrective action where necessary. Scrutiny of the cashbook ensured that the correct roll forward of the previous financial year cashbook into the new financial year had been achieved and that appropriate accounting techniques were used in the recording of the council's transactions for the year under review.
2. Payment controls. Examination of: • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • s137 payments • Loans	For the year under review, VAT has been identified in the cash book and at year-end the balance due to council stood at £1,108.19. It is understood that the RFO is in the process of submitting this reclaim to HM Revenue and Customs over the coming months. The VAT reclaims for the period 1st April 2023 to 31st March 2024 in the sum of £2,036.90 was submitted and settled during the year under review. <i>Comment: the clerk, being aware that local authorities are exempt from VAT, has understood that the council is able to reclaim the purchase tax element of non-business activity when the council is not registered for VAT, and has sought to ensure reclaims are made on an annual basis.</i> A selection of random payments were cross checked against payment authorisation slips, cash book, cheque book, bank statement and invoices and all were found to be recorded/authorised in accordance with proper practices. <i>Comment: council is aware that the payments of gifts to members of the public is not covered by legislation and that without the General Power of Competence such payments are beyond its powers.</i> A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved. At each meeting, the clerk has ensured that each payment schedules submitted to council (along with corresponding minutes) contain the full details of the payment to be made along with the "power to pay." The

	schedule is reference with details of the power being used to incur such expenditure. The schedules retained within the council's files provide details of those signatories who have authorised payment. <i>Comment: council is aware that statutory powers, being 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. Local Councils must exercise their powers subject to the provisions of the general law.</i> Council continues to settle its financial transactions via direct bank transfer. Whilst two signatories have full access to the account with notification alerts as to when payments are being made, council has still not implemented a two-tier security system for payments which are settled by the BACS system. Whilst the system ensures that the instructions for each payment are approved by council prior to the payment being made and signed by one of four authorised bank signatories, council has failed to ensure that there is effective segregation between those setting up online payments and those physically releasing the payments. Recommendation: as stated previously, council should seek to implement the two-member signature control to ensure that it has safe and efficient arrangements for the controls over money and to ensure that such payments are made in accordance with its own 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." From a review of the minutes and the invoices submitted, council shows good practice by ensuring that, on 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. Payments made under the LGA 1972 s137 power for the year under review were within statutory limits and deemed to be of benefit to those living in the area. <i>Comment: the Council operates the grants or donations within the remit of the eligibility criteria ensuring that the statutory limit (£9.93 per elector) is adhered to, and the expenditure is on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitant.</i>
3. Standing Orders & Financial Regulations Examination of:	Council's Standing Orders, were reviewed and adopted at the meeting of 20th May 2025 and contain the updated provisions as issued by NALC in 2025.

• Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer	<i>Comment: whilst council is aware of the requirement to ensure that the SOs are fully tailored to the council and that in accordance with proper practices they need to be regularly reviewed, fit for purpose and adhered to, it should seek to replace the 2021 version on the website with the latest adopted Standing Orders.</i> Financial Regulations (FR), as seen on the council's website show that they too were reviewed and adopted at the meeting of 20th May 2025 and are based on the version issued by NALC in March 2025. Those seen have been tailored to the parish council. <i>Comment: council should ensure that, having tailored the FRs to fit the council's circumstances (where the provisions are not in bold text), they are adhered to and annually reviewed.</i> 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.
4. Risk Management. • Annual Review and Minuted • Review of risks associated with ➤ Financial Management ➤ Cemetery ➤ Building/ Assets • Fidelity Guarantee Cover Insurance ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed • Insurance Policy reviewed, cover appropriate and adequate	From a review of the minutes, the internal auditor confirms that the council failed to formally consider the risks associated with the functioning of a smaller authority and the measures that the council will undertake to mitigate such risks. Whilst the minutes continue to show that council has means in place to focus on the safety of the parish council's assets and in the main its money, it has failed to demonstrate, on an annual basis, that it has taken actions to identify and assess those risks and that it has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences. Recommendation: as this is an outstanding audit point from 2023-2024, the internal audit confirms that the council is unable to demonstrate that, in accordance with Proper Practices, the risks are being annually reviewed, assessed and appropriate measures are in place to protect public money. Council has acknowledged this issue and responded in the negative to Assertion 5 on the Annual Governance Statements for the year ending 31st March 2025. <i>Comment: it is noted and confirmed that an updated risk assessment for the year 2025 – 2026 was drafted and approved by council at its meeting of 20th May 2025.</i> Given comments raised above, and with reference to council's own FRs, the internal auditor is unable to confirm that there are in place specific control procedures for payments made by direct bank transfer. It is acknowledged that council , during the coming year, will be implementing a system whereby regular reviews are undertaken by a non-signatory, thereby separating the roles of overview from that of authorisation, of the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the

	management of public finances. Recommendation: Council is advised to note that, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money. Council has correctly answered in the negative to Assertion 6 on the Annual Governance Statement as the controls in evidence during the year were inconsistent and not reviewed for their effectiveness. Council's Insurance Document was seen during the time of internal audit and the following were verified: Public / Products liability cover is £10million, Employer's Liability cover is £10million and Officials and Trustees Indemnity is £500thousand. At renewal (October 2024), council is confirmed to be in a long-term undertaking until 30th September 2025. <i>Comment: Fidelity Guarantee (Officials and Trustees Indemnity) cover at £500,000 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.</i> All risk cover is confirmed as being in place for items listed under generic headings for those located within the boundaries of Fornham All Saints. Noting that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, council formally recorded via a minute reference in September 2024 that, a formal review had been undertaken of the insurance in place against the asset register and that the insurance should be reviewed with the current provider. <i>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.</i>
5. Budgetary controls. Examination of: • Verification of process of setting of budget • Monitoring of budget • Reserves	Full Council approved the budget for 2023-2024 at its meeting of 17th January 2023. From paperwork seen it is noted that the revenue budget set in the sum of £25,109 would be funded by the precept which was a 2% increase over that set for the previous year. The budget for the year 2024-2025 was set at the meeting of 16th January 2024 with the minutes demonstrating that the budget and precept be set at the same level for the previous year and that this would be a nil increase in that over the prior year.

	<i>Comment: whilst Council is aware that the preparation of an annual budget is one of the key statutory tasks to be undertaken by an authority, for clarity and transparency it should ensure that the level of budget is clearly evidenced in the Council's minutes. Council is also advised to ensure that the minutes show the actual figures being approved so that there is clarity on the budget, precept and implications for Band D Council Tax.</i> Evidence of budget monitoring during the year was reviewed during the internal audit review with confirmation given that quarterly budget monitoring reports were submitted at relevant meetings showing committed expenditure and projected end of year figures. <i>Comment: council has demonstrated that during the year under review it has followed the recommended key stages as to the budgetary process</i> The Council, as at 31st March 2025, had general reserves totalling £17,081.23 and earmarked reserves totally £20,888.15 <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 equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. 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).</i> Recommendation: as outlined in the internal audit for the year ending 31st March 2024, council needs to adopt, as a general reserve policy, the level of reserves that are appropriate to its size, situation, risks and plan its budget so as to ensure that the adopted level is maintained.
6. Income controls. Examination of: • Precept • Other income • Debtors	Council received precept in the sum of £25,109 from West Suffolk Council for the year in April 2024 as reported to full council within its financial reports at its meeting in May 2024. 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. The precept was approved at the meeting of 16th January 2024 with the minutes demonstrating that whilst the precept being set was the same as the previous year, due to a change in the tax base this would equate to a £2.11 or 2.35% decrease on the Parish Band D tax rate being set. The precept for the year 2025 – 2026 was discussed and approved at the meeting of 19th November 2024 and set at £25,000. The minutes demonstrate that, due to the changes in the tax base, this would result in a £0.57 or 0.65% increase on a Band D dwelling over that set for the year 2024 - 2025. <i>Comment: council has noted best practice which advises that the minutes should be expanded to</i>

	<i>reflect the increase per household per year and the ensuing Band D Property Tax Bill for the coming year.</i> Spot checks on further items paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and remittance advices received. All were found to be in order with a clear underlying audit trail. Income received is reported to full council within the financial reports submitted at each meeting with the sum of income being included in the quarterly budget monitoring papers as discussed by council.
7. Payroll controls. Examination of: • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with Pensions Duties • Treatment of expenses	At the year-end, council had one employee in its employment. It is confirmed that the clerk to the council has a contract in place which details the relevant particulars of employment, allowances and pension provisions. At year-end, council had one employee on its payroll. The payroll function for the year under review was carried by Suffolk Association of Local Councils who were contracted to carry out this function. Cross-checks on the year under review were completed on a sample of payments covering salary and PAYE and were all found to be in order and operated in accordance with HM Revenue and Customs guidelines. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed. It is confirmed that the Local Government Services Pay Agreement 2024 as outlined in a circular issued by the National Joint Council for local government services in October 2024 has been applied to the relevant staff member. <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.</i> Salaries are paid in accordance with contracted hours worked for with overtime or training requirements being approved at each relevant meeting. Council is appraised of the impact on the budgetary processes of changes to employment contracts and relevant adjustments made during the year. Council is aware of its duties under the Pensions Act 2008 and the clerk is enrolled into the council nominated pension provider. The re-declaration of compliance under the Pensions Act 2008 is confirmed to have been submitted to The Pensions Regulator on 4th April 2025.

	<i>Comment: Council is aware that every three years an employer it must put certain staff back into a pension scheme. This is known as 're-enrolment.' This is an employer's legal duty and councils must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i>
8. Petty cash/expenses procedure.	Council does not operate a system of petty cash.
9. Bank reconciliation. Examination of: • Reconciliations • Cashbook • Bank Statements	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. <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 flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.</i> Council has followed Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members. Section 2.6 of the newly adopted Financial Regulations states that "At least monthly, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council." <i>Comment: by implementing a system whereby a member independently reviews the bank reconciliation and confirms, via a minute reference, that such a review has taken place, is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.</i> Reconciled bank balances as at 31st March 2025 agree with the year-end bank statements and the data obtained from the cashbook and banks statements and stand at £37,969.38 across the accounts held in the name of the council. <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>
10. Asset control. Examination of: • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover	The Asset Register for year-end reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register currently stands at £145,392.44 which takes into account acquisitions during the year under review. The minutes of 19th March 2024 confirm that an updated asset register was adopted and a review of insurance against assets had been carried out. A number of assets have been stated at acquisition value (or proxy value where original value is unknown) with community assets or gifted assets being given the proxy value of £1.

	The War Stock and Lloyds Bank Share Certificates owned by the Council were not presented to the Internal Auditor to examine but it was confirmed that the shares, value of £84.26, have since been cashed in. The RFO has noted that the asset register will need to be adjusted accordingly. <i>Comment: Council follows the requirements 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 is recorded, which acts as a proxy value to the original cost and remains unchanged until disposal.</i> From a review of the asset register alongside the insurance cover provided, confirmation is given of the overall adequacy of cover of insurance for the ensuing year. Appropriate insurance is in place under generic category headings based on policy declared values.
11. Internal Audit: Examination of: • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor	The Internal Audit Report for the period ending 31st March 2024 was considered at the meeting of 18th June 2024 with accepted and approval of both the report and the actions to be undertaken over the coming year. The following recommendations were raised in the internal audit report for the period ending 31st March 2024: <i>those in bold are outstanding from the previous internal audit and include a number of recommendations from the internal audit review for the year ending 31st March 2023</i> 1. Implementation of the two-member signature control 2. Annual review of risks 3. Adoption of a Risk Management Strategy 4. Ensure that council follows the recommended key stages of the budgetary process 5. Completion of council's duties as an employer under the Pensions Act 6. Internal controls for the management of the council's payments and separation of duties 7. Proper provision for the exercise of elector's rights 8. Publication of the external audit report and certificate. 9. Review of the policies and protocols held by the council to ensure that they are fit for purpose and adhered to. <i>Comment: Council has noted that the annual internal audit report should inform the Council's response to Assertion 2 and Assertion 6 of the annual governance statement and that it should minute its review of the report and actions planned from the outcomes of the AGAR tests and content of the narrative report from the Internal Auditor.</i> 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, report submitted to council detailing the actions undertaken along with information relating to those responsible for delivering improvement and the deadlines for the completion of the action. Recommendation: as council failed to provide a response to matters brought to its attention by internal audit, it is advised to answer in the negative to Assertion 7 of the Annual Governance Statement. In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting at which the independent internal auditor was appointed for the year under review. Mrs Waples was appointed to act as the parish council's independent internal auditor, for the year 2024-2025 at a meeting of full Council of 18th June 2024. <i>Comment: Council has understood the requirements, under proper practices, that it should have in place an audit plan detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i> The letter of engagement was signed by the Clerk, under delegated powers, following approval of the appointment of the Internal Auditor. <i>Comment: by approving a formal 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>
12. External Audit Examination of: • Reporting of External Audit Report • Publication requirements	The External Auditor's Certificate and Report for the year ending 31st March 2024 was considered by the Parish Council at its meeting of 15th October 2024. A review of the External Audit Certificate as submitted to the meeting notes that "The AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015. The date and minute references indicate Section 2 was approved before Section 1. Section 1, Assertion 1 has been incorrectly completed, there were inadequate budgetary controls in the year under review. This is consistent with the Internal Auditor's response to Internal Control Objective D. Other matters to be brought to the attention of the authority were submitted as follows: "The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 2, 3, 4, 5 ,6, 7 and 9, 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 responses are consistent with matters raised in the Annual Internal Audit Report and the internal audit detailed report.

	The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 4 of Section 2”. Following a review of the website, it is confirmed that council complied with the publication requirements of the Accounts and Audit Regulations 2015 and published the External Auditor Certificate by 1st October 2024 along with the notice detailing the conclusion of the audit and the manner in which the auditor’s certificate and opinion would be available for inspection.																																												
13. Year-end procedures. Examination of: • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year Annual Governance and Accountability Return (AGAR) documentation been completed? • Where an authority certified itself exempt in 2022/23 did it met the exemption criteria and correctly declared itself exempt? • Was there the opportunity provided for the exercise of electors’ rights during Summer 2023? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.	Accounts are produced on a receipts and payments basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced. As the Council is a smaller authority with gross income and expenditure exceeding £25,000 but not exceeding £6.5million it will be required to complete Part 3 of the AGAR. Section 1 and Section 2 of the AGAR were presented to full council for approval at the meeting of 19th May 2025. The approved copies were made available to the internal auditor to review. The Annual Governance and Accountability Return (AGAR) presented to full Council for approval was examined and the following figures agree with those submitted by the RFO for inclusion in Section 2 Accounting Statements 2024 – 2025 (rounded for purposes of the Return): <table><tr><td></td><td></td><td>2023-2024</td><td>2024-2025</td></tr><tr><td>Balances brought forward</td><td>Box 1</td><td>29624</td><td>28129</td></tr><tr><td>Annual Precept</td><td>Box 2</td><td>25109</td><td>25109</td></tr><tr><td>Total Other Receipts</td><td>Box 3</td><td>8077</td><td>8734</td></tr><tr><td>Staff Costs</td><td>Box 4</td><td>6048</td><td>11616</td></tr><tr><td>Loan Interest / Capital Repayments</td><td>Box 5</td><td>0</td><td>0</td></tr><tr><td>Total Other Payments</td><td>Box 6</td><td>29113</td><td>12387</td></tr><tr><td>Balances Carried Forward</td><td>Box 7</td><td>27649</td><td>37969</td></tr><tr><td>Total Cash and Investments</td><td>Box 8</td><td>27649</td><td>37969</td></tr><tr><td>Total Fixed Assets</td><td>Box 9</td><td>145392</td><td>1460270</td></tr><tr><td>Total Borrowings</td><td>Box 10</td><td>0</td><td></td></tr></table> As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2023 - 2024, it was not able to certify itself as an exempt authority. Council has demonstrated that it provided for a period for the exercise of elector’s rights during Summer 2023 with the dates set as 3rd June to 14th July 2025 with the Notice being dated 6th May 2024, as seen on the council’s website. <i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the</i>			2023-2024	2024-2025	Balances brought forward	Box 1	29624	28129	Annual Precept	Box 2	25109	25109	Total Other Receipts	Box 3	8077	8734	Staff Costs	Box 4	6048	11616	Loan Interest / Capital Repayments	Box 5	0	0	Total Other Payments	Box 6	29113	12387	Balances Carried Forward	Box 7	27649	37969	Total Cash and Investments	Box 8	27649	37969	Total Fixed Assets	Box 9	145392	1460270	Total Borrowings	Box 10	0	
		2023-2024	2024-2025																																										
Balances brought forward	Box 1	29624	28129																																										
Annual Precept	Box 2	25109	25109																																										
Total Other Receipts	Box 3	8077	8734																																										
Staff Costs	Box 4	6048	11616																																										
Loan Interest / Capital Repayments	Box 5	0	0																																										
Total Other Payments	Box 6	29113	12387																																										
Balances Carried Forward	Box 7	27649	37969																																										
Total Cash and Investments	Box 8	27649	37969																																										
Total Fixed Assets	Box 9	145392	1460270																																										
Total Borrowings	Box 10	0																																											

	<i>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> 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 not exceeding £25,000 and published all of the following for the year 2023 - 2024 on a publicly accessible website: Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. Conclusion of the audit Section 3 – The External Auditor Report and Certificate Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review. <i>Comment: Council might wish to note that there is a requirement to ensure that the audited Sections 1, 2 and 3 remain available for public access for a period of not less than 5 years from the date of publication.</i>
14. Transparency Code. Examination of: • Transparency code requirements	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, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations. <i>Comment: Council might wish to review its provisions 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>
15. General Data Protection Regulations (GDPR). Examination of:	The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.

• ICO Registration • Model Publication Scheme Compliance with GDPR requirements	Council still does not appear to have adopted a Model Publication Scheme. Recommendation: 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 covered by the scheme. Council is advised to adopt such a scheme. Further information can be found here: ICO Model Publication Scheme. Council is actively taking steps to ensure compliance with the GDPR requirements and is in the process of producing a comprehensive suite of policies that provide clear responsibilities and obligations of Fornham All Saints Parish Council in respect of the collecting, using and protecting of personal information in accordance to the provisions of the GDPR. Recommendation: whilst council is reviewing the information held by the council, it should ensure that a Privacy Policy, is uploaded to the website which encompasses 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 a third party.
16. Responsibilities as a Trustee	The Council is the sole trustee to Fornham All Saints Charities (Registration No. 212682). The Charity Commission records the Charity as a Village Fuel Allotment Charity as specified under an early Nineteenth Century Enclosure Award (poor relief to provide winter fuel). The reporting to the Charity Commission is up to date with the charity commission website stating that the annual return for the year ending 30 April 2024 was submitted on 7 December 2024 and is stated as having been received on time. Council, during the year, has ensured that all matters relating to the trust including the release of funds are held in separate meetings with councillors sitting in such meetings as the corporate body. The Trust's transactions and assets are held and filed in accordance with the trust's documents. Annual Accounts are presented to the Parish Council as sole Trustee.
17. Additional comments. Examination of: • Annual Meeting • Signing of Declaration of Acceptance of Office • Register of Interests • Minutes • Treatment of Apologies • Openness of Local Government Bodies Regulations 2014 • Policies • Accessibility for websites and Mobile	Council held its Annual Meeting of the newly elected parish council on 21st May 2024 with the election of the Chair the first item on the agenda in accordance with legislation. Following the resignation of the Chair, the extra ordinary meeting of 16th August 2023, contains provisions for the election of the Chair. 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 and Vice-Chair, have signed a declaration of acceptance of office in the presence of the clerk. Evidence was seen on the District Council's website of the Register of Interests for all serving councillors.

Applications • Use of secure email	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 Council has approved the minutes and given further approval for them so to be signed. <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 and has implemented such a system.</i> 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). <i>Comment: council is working towards ensuring that it abides by the regulations and during the forthcoming year will be publishing a range of information online to ensure it is compliant with the provisions of the 2014 Act.</i> The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. <i>Comment: Council has reviewed the provisions of the Regulations to ensure that it is compliant and has produced an Accessibility Statement detailing how information will be produced on its website and how to gain access to content that is not readily accessible.</i> Following the comment raised in the internal audit review for the previous year, council is undertaking a review of all of the policies previously adopted by the council thereby ensuring that they are up to date with current legislation, fit for the purposes of the council and adhered to. 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>
---	---

The Internal Auditor offers her appreciation for the assistance given by the Clerk in completing this audit. 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, a number of comments and recommendations have been made in the light of the year ending 31st March 2024 with areas identified that should be expanded to provide independent assurance that the council's risk management, governance and internal control processes are operating effectively.

For further information and for the year effective 1st April 2025 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 2025.

Victoria S Waples

Date of Internal Audit Visit: 23.05.2025

Date of Internal Audit Report: 25.05.2025

Victoria S Waples, CILCA, BA(Hons), PSLCC
37 Queenscliffe Road
Ipswich
IP2 9AS