

## **Report to Ringshall Parish Council**

### **Interim Internal Audit of the Accounts for the Year Ending 31<sup>st</sup> 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 31<sup>st</sup> March 2026 can be summarized as follows:

<b>Income for the year:</b>	£21,376.56
<b>Expenditure for the year:</b>	£7,601.34
<b>Precept figure:</b>	£9,666.00
<b>General Reserves:</b>	£10,375.59
<b>Earmarked Reserve:</b>	£25,182.24

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><b>Summary</b></p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this audit.</p> <p>The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council. The examination of the period-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has satisfactory undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the council's finances are now being managed.</p> <p><i>For further information and for the year effective 1<sup>st</sup> April 2026 please refer to <a href="#">Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices</a> to be applied in the preparation of statutory annual accounts and governance statements - March 2026.</i></p>
<p><b>Internal Audit Review - subject &amp; tests carried out</b></p>	<p><b>Comments/Recommendations</b></p>
<p><b>1. Accounting Records.</b>  <b>Examination of</b></p> <ul style="list-style-type: none"> <li>• Accounting system</li> <li>• Cashbook</li> <li>• Reconciliations of cashbook</li> </ul>	<p>The council continues with its use of an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. The cashbook shows daily entries of receipts and expenditure and the matters to which they relate.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis.</p> <p>Receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</p>
<p><b>2. Preparation of Accounts: Payment Controls</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Cash book entry</li> <li>• Supporting paperwork</li> <li>• Minuted approval</li> <li>• Review of method of payment</li> </ul>	<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</p>

- VAT identified, reported and reclaimed
- Review of estimates, quotes and tenders
- Power to Pay

and/or budgetary constraints.

The Clerk has implemented a system whereby Council now follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.

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.

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

VAT has been identified in the cash book and is reclaimed on an annual basis. At year end the VAT outstanding position stood at £174.95 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 the claim from 2024-2025 in the sum of £662.08 having been settled on 6<sup>th</sup> May 2025.

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.

*Comment: the Clerk has implemented procedures to ensure that the council has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).*

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

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

	<p>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 £100.00 and were within the statutory limits and deemed to be of benefit to all or some of the inhabitants of the parish. S137</p>
<p><b>3. Compliance with laws, regulations and proper practices.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Standing Orders and Financial Regulations</b></li> <li>• <b>Compliance</b></li> <li>• <b>Annual Review</b></li> <li>• <b>Adherence</b></li> </ul> <p><b>Appointment of Responsible Financial Officer</b></p>	<p>Council's Standing Orders as seen on the website show a review and adoption date of 24<sup>th</sup> March 2026.  <i>Comment: council should seek to ensure that amendments to section 18s.v are incorporated to comply with new procurement legislation and ensure consistency with their Model Financial Regulations.</i></p> <p>Financial Regulations (FR), also as seen on the website, were reviewed at the meeting of 24<sup>th</sup> March 2026 and are based on the latest version as produced by NALC.</p> <p>Council has ensured that the regulations are fully tailored to the parish council by completing the areas within the curly brackets which indicate words, sentences or sections that can be removed if not applicable or amended to fit the council's circumstances.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council's own Financial Regulation 1.5 confirms that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p>
<p><b>4. Risk Management.</b>  <b>Evidence of financial risk management</b></p> <ul style="list-style-type: none"> <li>• <b>Review of risks associated with</b> <ul style="list-style-type: none"> <li>➤ <b>Financial Management</b></li> <li>➤ <b>Governance</b></li> <li>➤ <b>Building/ Assets</b></li> </ul> </li> <li>• <b>Annual Review and Minuted</b></li> <li>• <b>Insurance in place</b> <ul style="list-style-type: none"> <li>➤ <b>Adequate</b></li> <li>➤ <b>Reviewed</b></li> </ul> </li> </ul>	<p>There does not appear to have been a review of the Council's Risk Management Documentation for the year under review. Council is however 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. Whilst Council continues to ensure that it acts within the sphere of the internal controls as adopted, it does need to be 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</p>

<ul style="list-style-type: none"> <li>• <b>Fidelity Guarantee Cover Insurance</b> <ul style="list-style-type: none"> <li>➤ <b>Adequate</b></li> <li>➤ <b>Reviewed</b></li> </ul> </li> <li>• <b>Internal Controls documented and regularly reviewed</b></li> </ul>	<p>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. <b>Recommendation: council is advised to ensure that it identifies and assesses both the financial and operation risks of the council which should be formally recorded and should include controls/mitigation and be formally reported and considered by the parish council annually.</b></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>At its meeting of 30<sup>th</sup> September 2025, full Council having reviewed the renewal insurance documentation agree to renew with Ansvar Insurance under a Charity and Community (Essentials) Policy. Core cover shows the following: Public Liability £10,000,000; Employer’s Liability £10,000,000 and Fidelity Guarantee Cover is £25,000 which is just below 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. <b>Recommendation: at the next annual review of the insurance premium, council might wish to review the balances of monies held and ensure that the policy provides cover for the maximum funds in account accounts at any one time.</b></p> <p>The minutes of 24<sup>th</sup> March 2026, provide clarity on those assets contained relating to the municipal infrastructure within the parish of Ringshall for which the council have the ownership or remit for insurance purposes. <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></p> <p>Council formally reviewed its Internal Controls during the year under which were formally approved by full Council at its meeting of 24<sup>th</sup> March 2026. A review of the internal controls adopted provides confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and</p>
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	<p>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><b>5. Budgetary controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Verification of process of setting of budget</b></li> <li>• <b>Monitoring of budget</b></li> <li>• <b>Reserves</b></li> </ul>	<p>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 28<sup>th</sup> January 2025. From paperwork seen, the budget set was in the sum of £10,701.00.</p> <p>The budget for the year 2026-2027 was submitted to and approved at the Council meeting of 27<sup>th</sup> January 2026. From papers seen on the website, the budget set was £8,916.</p> <p><b>Recommendation: as previously advised, to ensure transparency in the budgetary process followed by the council, it should evidence; by recording within the minutes, the actual budget being set alongside the reasoning for such a budget as well as the impact the precept being set would have on a Band D dwelling.</b></p> <p>There is a bi-monthly review 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"> <li>• decide the form and level of detail of the budget;</li> <li>• review the current year budget and spending;</li> <li>• determine the cost of spending plans;</li> <li>• assess levels of income;</li> <li>• bring together spending and income plans;</li> <li>• provide for contingencies and consider the need for reserves;</li> <li>• approve the budget;</li> <li>• confirm the precept or rates and special levies; and</li> <li>• review progress against the budget regularly throughout the year.</li> </ul> <p>The Council on 31<sup>st</sup> March 2026 had overall reserves totalling £35,557.83 with Earmarked Reserves being £7,310.60, Restricted Reserves (CIL) being £17,871.64 and General</p>

	<p>Reserves standing at £10,375.59.</p> <p><i>Comment: Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. The Clerk is seeking to regularise this position of the coming years and has provided the council with appropriate forecast mechanisms to achieve this balance.</i></p>
<p><b>6. Income controls.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Precept</b></li> <li>• <b>Other income</b></li> <li>• <b>Community Infrastructure Levy (CIL)</b></li> </ul>	<p>The precept for the year 2025-2026 was set at the meeting of 28<sup>th</sup> January 2025 with the minutes indicating that this would be the same as that set for the previous year (£9,683). However, as mentioned in the internal audit for the year ending 31<sup>st</sup> March 2025, the minutes of 25<sup>th</sup> March 2025, owing to changes to the tax base between the years 2024-25 and 2025-26, provide clarity on the reasoning as to why the precept needed to change to remain the same as the previous year given the resolution taken by council at the meeting of 28<sup>th</sup> January 2025. It was resolved at the meeting of 25<sup>th</sup> March 2025, due to the changes in the tax base, that the precept amount would be reduced to £9,666 which would equate to an increase of 6penc per Band D household.</p> <p>Council received precept in the sum of £9,666 from Babergh District Council for the period under review in April and September. The financial reports submitted to full Council at the meetings of 27<sup>th</sup> May 2025 and 30<sup>th</sup> September 2025 confirm receipt to the council of the above funds being received into the council's nominated bank account.</p> <p>The precept for the year 2026 – 2027 was confirmed at the meeting of 27<sup>th</sup> January 2026 as being approved at £9,750. There is no minute to demonstrate the impact that this would have on a Band D household.</p> <p><b>Recommendation: Council is advised to continue with best practice by expanding the minutes to demonstrate the impact that the precept would have on a Band D Council Tax dwelling over that set for the previous year and the reasoning behind the increase/decrease.</b></p> <p>Spot checks on further items paid into the Council's accounts were cross checked against cashbook and bank statements. All were found to be in order within the restated cashbook with the Clerk providing an underlying audit trail. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings.</p>

	<p>During the year under review, council received CIL receipts in the sum of £ £9,492.41 (April £2,373.11 and October £7,119.30) as reported to council within its financial reports in May and November 2025. The Clerk has ensured that the financial spreadsheets are able to identify the monies received and expended for CIL projects and created an earmarked reserve in accordance with the Regulations.</p> <p>The Annual CIL Statement for the year ending 31<sup>st</sup> March 2026 has been produced in draft form showing retained balances of £17,871.64. Council is also aware of the need to ensure that CIL balances are reported to the District Council and uploaded to the council's website within the regulatory time periods.</p> <p><i>Comment: council is aware that the CIL Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></p>
<p><b>7. Petty cash/expenses procedure.</b></p>	<p>Council does not operate a petty cash system.</p>
<p><b>8. Payroll controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Management of payroll</b></li> <li>• <b>PAYE/NIC system in place</b></li> <li>• <b>Compliance with HMRC procedures</b></li> <li>• <b>Records relating to contracts of employment</b></li> </ul>	<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 1.5 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 period-end Council had 1 employee on its payroll.</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 they have not submitted a request to be enrolled into an employee pension scheme. The Local Government Pension scheme (LGPS) effective 27<sup>th</sup> January 2026.</p> <p>Council's re-declaration of compliance with regards to re-enrolment was seen and verified as having been submitted and accepted by the Pension Regulator on 25<sup>th</sup> March 2026.</p> <p>Full Council approved the implementation of the NJC Pay Award (at the meeting of 30<sup>th</sup></p>

	<p>September 2025) and ensured pay scales for 2025-2026 were backdated for previous employees for all paid hours worked to 1<sup>st</sup> April 2025.</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><b>9. Asset control.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Asset Register</b></li> <li>• <b>Checks on existence of assets</b></li> <li>• <b>Recording of fixed asset valuations</b></li> <li>• <b>Cross checking on insurance cover</b></li> </ul>	<p>The Asset Register is held on a spreadsheet and covers those items listed under insurance and within the parish council’s remit for maintenance and ownership.</p> <p>The Asset Register, as seen on the website dated March 2026 currently stands at £185,203.44 which shows nil movement to that declared at the year-end of 31<sup>st</sup> March 2025. 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 formally approved the asset register as submitted subject to amendments to the register (the village hall and village hall car park should be recorded on the asset register as two separate assets) at its meeting of 24<sup>th</sup> March 2026.</p>
<p><b>10. Bank reconciliations</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Bank reconciliations</b></li> <li>• <b>Cashbook</b></li> <li>• <b>Bank statements</b></li> </ul>	<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 £35,557.83 across the accounts held in the council's name as verified from statements and the cashbook.</p>
<p><b>11. Year-end procedures.</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Appropriate accounting procedures used</b></li> <li>• <b>Bank Statements and Cash Book agree</b></li> <li>• <b>Has the appropriate end of year AGAR documents been completed?</b></li> <li>• <b>Where an authority certified itself exempt in 2025 did it met the exemption criteria and correctly declared itself exempt?</b></li> </ul>	<p>Accounts are produced on a receipts and payments basis, and all found to be in order.</p> <p>The end of year accounts were presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations. Income received for the year totalled £21,376.56 with expenditure totalling £7,601.34 leaving a carried forward balance of £35,557.83.</p> <p>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it may claim exemption from a limited assurance review.</p> <p>As there is an expectation that exemption is to be claimed, the council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements (Section 2 of the AGAR) were completed in draft form, and the Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR.</p> <p>For the year ending 31<sup>st</sup> March 2025, council was able to claim exemption from a limited assurance review as it met the following criteria:</p> <ul style="list-style-type: none"> <li>• Its gross income and gross expenditure are both below £25k; and</li> <li>• 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</li> <li>• the reporting year is not one of the authority's first three years of existence.</li> </ul> <p>Whilst the minutes of 27<sup>th</sup> May 2025, council approved the AGAR form which was duly signed. The minutes of 22<sup>nd</sup> July 2025 provided clarification that an external audit was not required.</p> <p><i>Comment: Council is advised that it needs to ensure that there is formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015. The minutes should be expanded to demonstrate that, having reviewed the criteria for exemption, Council agreed to claim exemption and permission was given for the form to be signed and submitted to the external auditor.</i></p>

<p><b>12. Compliance with the Local Government Transparency Code 2015</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Information uploaded to the council’s website</b></li> </ul>	<p>Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities.</p> <p>For the year ending 31<sup>st</sup> March 2025, council is advised that Items of Expenditure above £100 including recoverable and non-recoverable VAT was missing from the website.</p> <p>For the year ending 31<sup>st</sup> March 2026, council is aware that it should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p> <p>Documents to be uploaded are as follows:  Internal Audit Report; List of Councillors and Responsibilities; Items of Expenditure Above £100 including recoverable and non-recoverable VAT; End of Year Accounts; Annual Governance Statement; Asset Register; Agendas of Meetings; Associated Papers Minutes - all of which should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</p> <p><i>Comment: it is noted that the Expenditure exceeding £100 has been uploaded to the website prior to the internal audit review. Council is advised that salary items are exempt from publication on this form.</i></p>
<p><b>13. Period for the Exercise of Public Rights set in accordance with the Audit &amp; Accounts Regulations of 2015 in relation to the year 2024-2025</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Dates set for 2024-25</b></li> </ul>	<p>The internal auditor is able to confirm that the period for the public rights exercise covered the period 16<sup>th</sup> June to 28<sup>th</sup> July with the notice being dated 13<sup>th</sup> June 2025.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p>
<p><b>14. Have the publication requirements been met in accordance with the Audit &amp; Accounts Regulations of 2015.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Publication requirements for the year 2024-2025</b></li> </ul>	<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 not 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"> <li>• Certificate of Exemption</li> <li>• Annual Internal Audit Report</li> <li>• Section 1 – Annual Governance Statement of the AGAR</li> <li>• Section 2 – Annual Accounting Statements of the AGAR</li> <li>• Notice of the period for the exercise of public rights</li> <li>• Analysis of variances</li> <li>• Bank reconciliation – year-end</li> </ul>

	<p><i>Comment: council is aware that all documentation relating to the year ending 31<sup>st</sup> March 2026 is uploaded to the council's website prior to the commencement of the period of public rights and prior to 1<sup>st</sup> July 2026 (whichever comes first).</i></p>
<p><b>15. Compliance with Assertion 10 of Section 1 of the Annual Governance Statement</b></p> <p><b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Email management</b></li> <li>• <b>IT Policy</b></li> <li>• <b>Compliance with Web Content Accessibility Guidelines 2.2AA</b></li> <li>• <b>Compliance with Data Protection Legislation</b></li> <li>• <b>ICO registration</b></li> <li>• <b>Compliance with publication requirements of the Freedom of Information Act</b></li> </ul>	<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"> <li>• Have a generic email account hosted on an authority owned domain</li> <li>• Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</li> <li>• Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).</li> <li>• Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.</li> <li>• Must process personal data with care and in line with the principles of data protection.</li> <li>• Must have an IT policy.</li> </ul> <p>Council currently operates with the website <a href="https://ringshall-pc.gov.uk/parish-council/">https://ringshall-pc.gov.uk/parish-council/</a> The site supports a secure and digitally managed email system. There is a dedicated gov.uk email addresses for the Clerk and Chair. The minutes of 24<sup>th</sup> March 2026 provide clarity on the requirement for email addresses not to be personal email addresses but should be councillor specific.</p> <p><i>Comment: it is noted that the provision of emails for all councillors is work in progress.</i></p> <p>Council adopted an IT policy at its meeting of 24<sup>th</sup> March 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 (<a href="https://ringshall-pc.gov.uk/parish-council/">https://ringshall-pc.gov.uk/parish-council/</a>) detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved. The site has however been tested against the Web Content Accessibility Guidelines version 2.1 AA Standard.</p>

	<p><b>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.</b></p> <p>Council has taken steps to ensure compliancy with the GDPR requirements and has produced policies detailing the manner in which the parish council will protect and handle information relating to personal information. The policies provide clear responsibilities and obligations of the council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR and has documented the measures that the council will undertake to ensure adequate provision for the preservation of documents, books and papers belonging to the parish.  <i>Comment: to ensure compliance with the data protection regulations, council is advised to conduct regular data audits to identify the personal information held by the council, the manner in which it is held and the lawful basis in which the information is being processed and to review those policies first adopted in 2022 and 2023.</i></p> <p><b>Recommendation: to be fully compliant with the General Data Protection Regulation requirements, council should adopt and publish policies which will detail the procedures for dealing with subject access and the manner in which personal information will be protected from data breaches.</b></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 ZA565813 with an expiry date of October 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 24<sup>th</sup> March 2026 was available to view on the council operated website.  <i>Comment: 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.</i></p>
<p><b>16. Internal Audit:</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Reporting of Previous Internal Audit Reports</li> <li>• Review of internal audit</li> </ul>	<p>The Internal Audit Report for the period ending 31<sup>st</sup> March 2025 was received and approved by full Council at a meeting of 27<sup>th</sup> May 2025. The internal audit report had raised six recommendations which were as follows:</p> <ol style="list-style-type: none"> <li>1. Approval of the continued use of the BACS system at the Annual Council meeting</li> </ol>

<ul style="list-style-type: none"> <li>• <b>Review of effectiveness of internal audit</b></li> <li>• <b>Appointment of internal auditor</b></li> </ul>	<p>scheduled for May 2025</p> <ol style="list-style-type: none"> <li>2. Update Standing Orders to copy with Section 18 and incorporate amendments to reflect Code of Conduct requirements</li> <li>3. Recording in the minutes the budget being set and the reasoning for the budget</li> <li>4. Completion / evidence the completion of the Declaration of Compliance with the Pensions Regulator</li> <li>5. Publication of the Annual Internal Auditor Report of the AGAR</li> <li>6. Publication of the council's Publication Scheme in accordance with the Freedom of Information Act 2000.</li> </ol> <p>During the year under review, the Clerk provided relevant meetings with a summary report detailing the manner in which the recommendations had been reviewed, assessed and acted upon.</p> <p><i>Comment: in accordance with guidance, council has understood that an action plan should be produced 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 24<sup>th</sup> March 2026 for the year ending 31<sup>st</sup> 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 24<sup>th</sup> March 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><b>17. External Audit Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Reporting of External Audit Report</b></li> </ul>	<p>As council met the criteria, it was able to claim exemption from a limited assurance review for the year ending 31<sup>st</sup> March 2025 and submitted an approved exemption certificate to the external auditor.</p>
<p><b>18. Responsibilities as a Sole Trustee</b></p>	<p>Council has no responsibilities as a trustee.</p>

<p><b>19. Additional comments.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Annual Meeting</b></li> <li>• <b>Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office</b></li> <li>• <b>Register of Interests</b></li> <li>• <b>Code of Conduct</b></li> <li>• <b>Minutes</b></li> <li>• <b>Openness of Local Government Bodies Regulations 2014</b></li> </ul>	<p>Council held its Annual Meeting of the Parish Council on 27<sup>th</sup> May 2025 at which the Chair and Vice-Chair for the coming year were elected as the first items on the agenda, in accordance with legislation.</p> <p>Whilst Council is aware that the Chair, on being elected to office, should sign a declaration of acceptance of office in the presence of another councillor or the clerk, it is uncertain as to whether this was acted upon at the May 2025 Annual Council Meeting. <i>Comment: with reference to section 83(4) of the 1972 Act, the Clerk is aware that this process should be complied with at the Annual Meeting scheduled for May 2026.</i></p> <p>Evidence was seen on the District Council’s website for the register of Interests for all current parish councillors. There is however no 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. <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 5<sup>th</sup> August and came into force on 6<sup>th</sup> August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers). <i>Comment: Council 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: 12.04.26, 23.04.26**

**Date of Internal Audit Report: 23.04.2026**

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