

## Internal Audit Report for Great Glemham Parish Council for the period ending 31 March 2025

Clerk	Suzi Grogan
RFO (if different)	-
Chairperson	Councillor Argus Gathorne-Hardy
Precept	£6,345.00
Receipts	£7,353.23
Payments	£14,413.06
General reserves	£12,758.00
Earmarked reserves	£28,515.00
Audit type	Annual
Auditor name	<b>Colin Poole</b>

### Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

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- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption

- the integrity and reliability of information, accounts, and data

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2024/25 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
if your books are properly maintained and up to date, it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		Internal auditor commentary
<i>Is the ledger maintained and up to date?</i>	<b>YES</b>	The council uses an excel spreadsheet to record its transactions
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>  (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	<b>YES</b>	Dpvdjnt hptt jdpn f boe fyqf oejuvf rhwf nrt cf rpx u f u st i pre pg 311-111 boeibt cffo gsu sf f )4 dpoujovvt fbst /Dpvdjnt pqf sbjoh voef su jt rjn ju may choose either to report on an income and expenditure basis or on a receipts and payments (R&P) basis. Council has elected to report its financial matters on a receipts and payments basis. <b>Comment:</b> <i>The spreadsheet and other documents refer to income and also expenditure, rather than receipts and payments. For clarity it would be useful to adopt the notation relevant to the basis of accounting.</i>
<i>Is the cash book up to date and regularly verified?</i>	<b>YES</b>	The cashbook is reconciled on a monthly basis.
<i>Is the arithmetic correct?</i>	<b>YES</b>	
<b>Additional comments:</b> None		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	<b>YES</b>	The Standing Orders, as seen on the Parish Council's website, were reviewed at the meeting of 24 <sup>th</sup> September 2024. <i>Comment: New Model Standing Orders are available for adoption during 2025/26</i>
Are Financial Regulations up to date and reviewed annually?	<b>YES</b>	Financial Regulations were adopted at the meeting of 24 <sup>th</sup> September 2024. It is not clear if the 2023 version on the website is the one adopted. <b>Comment:</b> Council should monitor SALC newsletters for and updates during 2025/26 and ensure only the most recent version of the finance regulations, appropriately dated, is on the website.
Has the Council properly tailored the Financial Regulations?	<b>YES</b>	The version of the Council's Financial Regulations on the website has been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	<b>YES</b>	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant bvü psju / Dpvodjnt GjobodjpnRegulation 1.8 confirms that the Clerk is so appointed.
<b>Additional comments:</b> Note the availability of new model Standing Orders and Finance Regulations		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	<b>MET</b>	A selection of random payments were cross-checked against minute references, cash book, bank statement and invoices and all found to be in order (see below for explanation of appropriate authorisation).  <i><b>Recommendation:</b> It was not easy to reconcile the minuted list of payments to be approved by council with the bank statements, as necessarily the payments cover the time gap between meetings of several months. Providing the date of payment on the minutes would help better people understand what payments are being approved.</i>
Where applicable, are internet banking transactions properly recorded and approved?	<b>YES</b>	Explanation provided by the Clerk that these are authorised by the vice-chair prior to payment
Is VAT correctly identified, recorded, and claimed within time limits?	<b>YES</b>	VAT totalling £87.58 was identified in the accounts. This is below the minimum value to reclaim, so will be carried forward and reclaimed within the time limit allowed.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	<b>N/A</b>	The council has not adopted the GPOC.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is	<b>Yes</b>	There were no payments made under this power for the year under review.

<sup>2</sup> Localism Act

<sup>3</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

there evidence of direct benefit to electorate?		
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	<b>N/A</b>	
<b>Additional comments:</b>		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence	Internal auditor commentary	
<i>Is there evidence of risk assessment documentation?</i>	<b>YES</b>	The Risk Assessment document was reviewed and approved at the meeting held 10 <sup>th</sup> December 2024.
<i>Is there evidence that risks are being identified and managed?</i>	<b>YES</b>	A RoSPA inspection was carried out on 25 <sup>th</sup> September 2024 for the Great Glemham Butchers Field play area. A number of minor issues were identified and at the meeting of 10 <sup>th</sup> December 2024 the council agreed an action plan.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	<b>YES</b>	The Council resolved at the meeting held 24 <sup>th</sup> September 2024 that insurances had been checked as adequate. Employment: £21 million Public liability: £10 million Fidelity Guarantee: £50,000
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	<b>YES</b>	The council check and sign the bank reconciliation at each meeting, which is an important internal control.

<sup>4</sup> Accounts and Audit Regulations

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<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>	<b>MET</b>	Meeting of 14 <sup>th</sup> May 2024 considered the effectiveness, independence and competence of the internal auditor.
<b>Additional comments:</b>		

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	<b>Part-Met</b>	<p>The budget for the year 2024/25 appears to have been set at the meeting of 12<sup>th</sup> December 2023, but the minute suggests this was done without preparation and based on an agreement to keep the precept unchanged. The budget for 2024/25 was discussed again and formally adopted at the meeting held 27<sup>th</sup> February 2024, however by then the precept demand had been signed and submitted by the Clerk on 2<sup>nd</sup> January 2024.</p> <p><b>Comment:</b> <i>Clearly there were terrible impacts on the community in autumn/winter 2023 with Storm Babet and Ciaran causing flooding. It is understandable that budget setting would not have been a priority. But for future reference in less turbulent circumstances, see below.</i></p> <p>The budget for the year 2025/26 was set at the meeting held 10<sup>th</sup> December 2024. <b>Comment:</b> <i>The actual budget figure agreed was not minuted, so it is not possible to verify that the budget figure reported as set is the one agreed by councillors.</i></p>

<sup>5</sup> Practitioners Guide

		<b>Recommendation: Best practice is that the budget figure is recorded in the minutes, for the avoidance of any dispute afterwards. In addition the budget must always be approved before the precept.</b>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	<b>Part-Met</b>	<p>The precept for the year 2024 – 2025 was discussed at the same meeting on 12<sup>th</sup> December 2023 and no details of what was agreed, other than to leave the precept unchanged, was recorded. Notwithstanding the extreme circumstances in December 2023, the comments below are provided for future reference.</p> <p>The precept for the year 2025/26 was agreed at the meeting held 10<sup>th</sup> December 2024. No details were provided. It appears that whilst the minutes indicate the vote was to leave the precept unchanged, in fact the precept went up £939 due to second homes tax, and it is likely the Band D council tax was unchanged.</p> <p><b>Recommendation: Best practice would include in the minutes a clear explanation detailing the current precept, new precept and change in tax base and the resulting impact on Band D, even if to illustrate no change.</b></p>
<i>Regular reporting of expenditure and variances from budget</i>	<b>YES</b>	The council receives regular reports of receipts and payments for approval, and the clerk provides a finance report at each meeting.
<i>Reserves held – general and earmarked<sup>6</sup></i>		As at 31 <sup>st</sup> March 2025 General Reserves £12,758 Earmarked Reserves £28,515 CIL Reserve £0.00
<b>Additional comments:</b>		

<sup>6</sup> The ratio of reserves to Net Revenue Expenditure should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure



Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	<b>N/A</b>	Clerk advises that the council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<b>N/A</b>	
<b>Additional comments:</b>		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	<b>YES</b>	The Clerk confirmed this during the 2024 internal audit
<i>Has the Council approved salary paid?</i>	<b>YES</b>	At the meeting of the council held 14 <sup>th</sup> May 2024 the council agreed a request by the clerk to be paid monthly on the basis of 4 hours x 52 weeks / 12 months.  <b>Comment:</b> <i>Whilst the council is entitled to agree any level of remuneration above the National Minimum Wage, for reference such calculations under the NJC public sector pay agreement are based on 52.142 weeks in the year. In addition, given the observation minuted, it is important that the council keep a good record of the number of hours actually worked, as typically a clerk's worked hours exceed the number of paid hours. If those additional hours are not remunerated or taken as time off in lieu, then the council could find it is in contravention of UK minimum wage legislation.</i>
<i>Minimum wage paid?</i>	<b>N/A</b>	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	<b>YES</b>	Payroll is authorised along with other payments at each council meeting.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	<b>N/A</b>	Payroll is provided by SALC and if due, deductions would be notified.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	<b>YES</b>	The Clerk does not participate in a pension scheme
<i>Have pension re-declaration duties been carried out</i>	<b>YES</b>	At the meeting held 25 <sup>th</sup> March 2025 it was minuted that re-declaration took place in January 2025.

<sup>8</sup> The Pension Regulator – [website click here](#)

<i>Are there any other payments (e.g. expenses) and are these reasonable and approved by the Council?</i>	<b>N/A</b>	
<b>Additional comments:</b>		

<p><b>Section 9 – Asset control</b>                  The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.</p>		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	<b>YES</b>	The position is unchanged from 31/03/2024
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	<b>YES</b>	£17,555 1/04/2024
<i>Are records of deeds, articles, land registry title number available?</i>	<b>N/A</b>	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	<b>N/A</b>	
<i>Is the asset register up to date and reviewed annually?</i>	<b>YES</b>	
<i>Cross checking of insurance cover</i>	<b>YES</b>	The value of insurance of physical assets £19,593 is in accordance with the value of the assets.
<b>Additional comments:</b>		

<sup>9</sup> Practitioners Guide

<b>Section 10 – bank reconciliation</b>		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	<b>Yes</b>	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets.
<i>Do bank balances agree with bank statements?</i>	<b>Yes</b>	Bank balances agree with year end statement in cashbook.  Co-operative Bank A/C 5150 = £38,803.55 13 <sup>th</sup> March 2025 Co-operative Bank A/C 3000 = £ 2,469.47 31 <sup>st</sup> March 2025 <b>Total = £41,273.02</b>
<i>Is there regular reporting of bank balances at Council meetings?</i>	<b>Yes</b>	The minutes of council meetings demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the
<b>Additional comments:</b>		

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	<b>YES</b>	Accounts are produced on a receipts and payments basis but include VAT.
<i>Financial trail from records to presented accounts</i>	<b>YES</b>	There is a clear financial trail from records to presented account. The year end accounts just need the reconciliation of the bank to cashbook (i.e. the unclaimed VAT).
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	<b>NOT YES</b>	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 in the year ending <b>31<sup>st</sup> March 2025</b> it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2, the Accounting Statements were not completed at the time of internal audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	<b>YES</b>	In 2023/24.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	<b>YES</b>	The notice was found on the council website <a href="https://greatglemham.onesuffolk.net/assets/Exercise-of-Public-Rights.doc.docx">https://greatglemham.onesuffolk.net/assets/Exercise-of-Public-Rights.doc.docx</a>
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	<b>YES</b>	
<b>Recommendation: The RFO must prepare all documents required in time for the internal audit, which always takes place before the council sign off the year end accounts and accounting statements. This is the opportunity to have those draft figures checked.</b>		

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

<sup>11</sup> Accounts and Audit Regulations 2015

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		Internal auditor commentary
Has the Council considered the previous internal audit report?	<b>YES</b>	The Internal Audit Report for the period ending 31 <sup>st</sup> March 2024 was reviewed at the meeting held 14 <sup>th</sup> May 2024 and the clerk was asked to draw up an action plan. <b>Comment:</b> <i>In selecting an internal auditor, the council must satisfy itself that the person is suitably competent, as set out in the Practitioner’s Guide section 4.</i>
Has appropriate action been taken regarding the recommendations raised?  <b>Recommendation: it is the responsibility of Councillors to satisfy themselves that they have the appropriate legal power to incur expense and as such they should review the exact power being used to ensure that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires. By way of an example: expenditure incurred for the coronation event should be either LGA 1972 s144 or 145; for traffic calming measures it should be Highways Act 1980 s274A; for defibrillators and life-saving equipment it should be Public Health Act 1936 s234; for websites it should be LGA 1972 s142 and for the fee for ICO it should be Freedom of Information Act 2000.</b>		<b>NOT MET</b> <b>Comment:</b> <i>Whilst the council appears to have stopped recording the wrong powers in the minutes post audit 2024 (see minutes of 27<sup>th</sup> February 2024 compared to subsequent minutes), it now doesn’t appear to be recording the legal power to incur expense at all – which is no better, so the previous recommendation still stands.</i> <b>Recommendation: The council invests in reference publications such as Local Council Administration (Charles Arnold Baker) or training for the Clerk.</b>

<p><b>Recommendation: council should ensure that payments made away from the meeting are made in accordance with FR 4.1. and that all payments above the limit set by the council are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</b></p> <p><i>Whilst internal controls are covered in the day to day running of the council, it is not evident that Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.</i></p> <p><b>Recommendation: In accordance with the Accounts and Audit Regulations 2015, Regulation 6, Council should be aware that it should formally review 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.</b></p> <p><b>Recommendation: Council should take steps to ensure that it complies with the publication requirements and timescales as detailed under the Accounts and Audit Regulations 2015 for the year ending 31<sup>st</sup> March 2024.</b></p> <p><i>From 2022/23 IA report:</i></p>		<p><b>MET</b></p>
		<p><b>MET</b></p>
		<p><b>NOT YET</b> - The council has not yet fully complied with this (see section 14 below)</p>

<ul style="list-style-type: none"> <li>• <i>o provide a full audit trail there should be evidence that Councillors have seen the actual invoice/request for payments such evidence should be by way of initials on the invoice submitted for payment;</i></li> <li>• <i>ensure a review of annual play inspection report;</i></li> <li>• <b><i>provide evidence of annual review of insurance;</i></b></li> <li>• <b><i>review of general reserves held;</i></b></li> <li>• <b><i>retention of audit documents for a period of three years;</i></b></li> <li>• <b><i>publication of the notice for the period of exercise of public rights.</i></b></li> </ul>		<p><b>MET</b> Clerk has provided explanation of email authorisation and online authorisation of payments as part of BACS system.</p> <p><b>MET</b> – minute 16b of the meeting held 10<sup>th</sup> December 2024 refers</p> <p><b>MET</b> – At the meeting held 24<sup>th</sup> September 2024</p> <p><b>NOT YET – Taking place at May meeting</b></p> <p><b>MET</b></p> <p><b>MET</b></p>
<p><i>Has the Council confirmed the appointment of an internal auditor?</i></p> <p><i>Has the letter of engagement been approved by full council?</i></p>	<p><b>YES</b></p>	<p>i f bqqpjon f oupgu f qf stpo up bdubt u f qbsjt i dpvodjnt joef qf oef ou              internal auditor was approved at the meeting of 26<sup>th</sup> February 2024.</p>
<p><b>Additional comments:</b></p>	<p><b>YES</b></p>	<p>The Internal Audit Report for the period ending 31<sup>st</sup> March 2024 was noted at the meeting of 14<sup>th</sup> May 2024 with the intention an action plan be established.</p>

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>12</sup></i>	<b>N/A</b>	The council signed an exemption certificate as neither the gross income nor expenditure exceeded £25,000 during the year prior to the one under review.
<i>Has appropriate action been taken regarding the comments raised?</i>	<b>N/A</b>	
<b>Additional comments:</b>		

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<sup>12</sup> Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

<b>Section 14 – additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>	<b>YES</b>	Council held its Annual Meeting of the Parish Council at which the Chair was elected on 14 <sup>th</sup> May 2024, in accordance with legislation.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	<b>YES</b>	<b>Comment</b> <i>The pages of the minutes should be numbered consecutively. There is some form of numbering system at the top of each page that may be intended as such, but it is inconsistent.</i>
<i>Is there a list of members' interests held?</i>	<b>YES</b>	<b>A list was found on the East Suffolk website</b> <a href="https://roi.cmis.uk.com/QuestionSets/ROIListByGroup/1">https://roi.cmis.uk.com/QuestionSets/ROIListByGroup/1</a>  <b>Comment:</b> <i>One or more Councillors appear not to have declared a beneficial interest in land within the parish, which should include their own home if they live in the parish. Recommendation: Councillors should regularly check their register of interests to ensure it is up to date.</i>
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	<b>N/A</b>	The parish council does not have any trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<b>PART-MET</b>	Information to be published for 2023/24 or 2024/25 if appropriate ( <b>BOLD</b> if found): <b>Internal Audit Report</b> <b>List of Councillors and Responsibilities</b> <b>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</b> (not found for 2024/25) <b>End of Year Accounts</b> (not found for 2024/25) Annual Governance Statement (not found for 2023/24, not ready for 2024/25)

<sup>13</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>14</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		<b>Asset Register</b> (not found for 2024/25) Agendas of Meetings (Not found) <b>Recommendation: The council needs to review the website to ensure missing documents are published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</b>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	<b>YES</b>	Registration no. Z7456521, expiring March 2026
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<b>YES</b>	Various policies were found relating to data protection and subject access at <a href="https://greatglemham.onesuffolk.net/parish-council/statutory-information-incl-all-policies/">https://greatglemham.onesuffolk.net/parish-council/statutory-information-incl-all-policies/</a>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	<b>YES</b>	<a href="http://greatglemham.onesuffolk.net/accessibility-statement">http://greatglemham.onesuffolk.net/accessibility-statement</a>
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	<b>YES</b>	Currently <a href="mailto:gtglemhampc@gmail.com">gtglemhampc@gmail.com</a> <b>Recommendation: Council should consider operating with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.</b>
<i>Is there evidence that electronic files are backed up?</i>	<b>YES</b>	At the meeting held 24 <sup>th</sup> September 2024 it was agreed an external drive be purchased to back up the council laptop
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<b>N/A</b>	Council does not operate committees.
<b>Additional comments:</b>		

Signed: 

Date of Internal Audit Visit: 11/04/2025 Date of Internal Audit Report: 21/04/2025  
 Colin Poole on behalf of Suffolk Association of Local Councils

<sup>15</sup> Data Protection Act 2018

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide