

## Annual Audit 2025 - 2026

At its January meeting, the parish council appointed Suffolk Association of Local Councils as its Internal Auditor (**Min. 26.01.11.1** refers). Following its appointment, SALC provided a letter of engagement approved by the parish council at its February meeting (**Min. 26.02.10.14** refers), which it asked the parish council to approve.

The following financial documents were submitted to the council's appointed Internal Auditors SALC on 14th April.

- Bank reconciliation to 31<sup>st</sup> March 2026 – Appendix A
- Year End accounts for financial year 2025-2026 – Appendix B
- Financial Risk Assessment - Appendix C
- Draft Part 3 Agar submission – Appendix D
- Explanation of significant variances – Appendix E

The Annual Audit has now been completed by the council's appointed Internal Auditors and their report is attached as **Appendix F** to this report.

The reported noted that that Council continued to maintain effective governance arrangements including a robust framework of financial administration and internal controls.

Comments and Additional comments made in the report are set out at **Appendix G** and actions identified are summarised below:

Item	Section	Action
1	Financial Regulations and Standing Orders:	Revisions to Financial Regulations scheduled for May meeting
2	Budgetary Controls	Record specific budget, reasoning, precept and impact within minutes at January meeting
3	Proper Bookkeeping	With move to Scribe the powers underpinning each transaction will be recorded directly within the software.
4	Assertion 10	<ol style="list-style-type: none"> <li>1. Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments.</li> <li>2. Provide regular data protection compliance training for council staff and councillors.</li> <li>3. Publish invitations to tender and details of contracts over £5000 quarterly</li> <li>4. Publish annually:               <ul style="list-style-type: none"> <li>o Details of all land and building assets;</li> <li>o Grants to Voluntary, Community and Social Enterprise Organisations;</li> <li>o Organisational Chart.</li> </ul> </li> <li>5. The Accessibility Statement will be updated to indicate the last review</li> </ol>

Table 1

The Council's Annual Governance Statement is attached to this report as follows:

- Section 1 – **Appendix H**
- Section 2 – **Appendix I**

The period for public inspection of the Annual Accounts will be between Wednesday 3rd June – Tuesday 14th July 2026 and a notice will be published and posted to that effect.

### **Recommendation:**

**The clerk carry out the actions identified at Table 1 above.**

Hilary Workman  
Clerk & RFO  
April 2026

# Appendix A

Council name		Wickhambrook Parish Council		UT Current Account		UT Instant Access		Total Reserves	
Bank account									
Balance per bank statement at 31/03/2026				£ 18,175.93		Balance per bank statement at 31/03/2026			
Uncleared Payments						£ 8,260.32			
Date	Customer/Supplier	Reference	Amount			£ 26,436.25			
23/02/2026	East Anglian Air Ambulance	WPC.26.02.16	-100.00			£ -			
23/02/2026	East Anglian Children&#039;s Hospice	WPC.26.02.16	-75.00			£ -			
26/02/2026	Places4People	WPC.25.04.7.3i	-57.60			£ -			
26/03/2026	NEST Pensions	25.02.10 LODP	-64.72			£ -			
30/03/2026	JRB Enterprise Ltd	25.02.10 LODP	-90.54			£ -			
30/03/2026	Wickhambrook Memorial Social Centre	25.02.10 LODP	-40.00			£ -			
TOTAL				-£	427.86			-£ 427.86	
<b>TOTAL NET BANK BALANCES AT 31/03/2026</b>				<b>£ 17,748.07</b>		<b>TOTAL NET BANK BALANCES AT 31/03/2026</b>			
						£ 8,260.32			
						£ 26,008.39			
						£ -			
Opening_balance				£ 10,901.75		Opening_balance			
Total receipts				£ 68,838.02		£ 7,903.75			
Total payments				-£ 61,815.45		£ 180.32			
Total transfers				-£ 176.25		£ -			
<b>Closing balance per cash book (must equal net bank balances above)</b>				<b>£ 17,748.07</b>		<b>Closing balance per cash book (must equal net bank balances above)</b>			
						£ 176.25			
						£ 8,260.32			
						£ 26,008.39			

**Wickhambrook Parish Council**  
**Balance at 31 March 2026**

**Opening Bank Balance as at 01.04.2024**

Unity Trust Bank Current**931	£	11,321.15
Unity Trust ISA **944	£	7,903.75
<b>Total:</b>	<b>£</b>	<b>19,224.90</b>

Plus Receipts for 1 April - 30 June 20254	£59,660.18
Plus Receipts for 1 July - 30 September 2025	£2,781.37
Plus Receipts for 1 October - 31 December 2025	£3,336.22
Plus Receipts for 1 January 2026 - 31 March 2026	£3,338.92
	<b>£ 69,116.69</b>

Less Payments for 1 April - 30 June 2025	£23,012.85
Less Payments for 1 July - 30 September 2025	£14,272.24
Less Payments for 1 October - 31 December 2025	£14,987.64
Less Payments for 1 January 2025 - 31 March 2026	£10,060.47
	<b>£ 62,333.20</b>

**£ 26,008.39**

Represented by  
**Bank Reconciliation**

Balances as at 31 March 2026

<b>Unity Trust Current Account **931</b>	£	18,175.93
Less payments issued but not cashed	£	427.86
Plus receipts not shown on bank account	£	0.00

**Unity Trust IS Account \*\*944** £ 8,260.32

**Balance at 31 March 2026 £26,008.39**

Variation £ -

UTB Current ** 931	UTB ISA **944	Total
£ 11,321.15		£ 11,321.15
	£ 7,903.75	£ 7,903.75
<b>£ 11,321.15</b>	<b>£ 7,903.75</b>	<b>£ 19,224.90</b>
£ 59,613.37	£ 46.81	£ 59,660.18
£ 2,735.28	£ 46.09	£ 2,781.37
£ 3,291.18	£ 45.04	£ 3,336.22
£ 3,296.54	£ 42.38	£ 3,338.92
<b>£ 68,936.37</b>	<b>£ 180.32</b>	<b>£ 69,116.69</b>
£ 23,012.85	£ -	£ 23,012.85
£ 14,272.24	£ -	£ 14,272.24
£ 14,987.64	£ -	£ 14,987.64
£ 10,060.47	£ -	£ 10,060.47
<b>£ 62,333.20</b>	<b>£ -</b>	<b>£ 62,333.20</b>
£ 176.25	£ (176.25)	£ -
<b>£ 17,924.32</b>	<b>£ 8,084.07</b>	<b>£ 26,008.39</b>

Internal Transfer

Wickhambrook Parish Council  
Budget 2025-2026 (figures exclude VAT)

Payments

	Movements on Reserves under Approved Budget	Transfers between revenue budget lines			£ 28,657.78		
		Opening Balance	Movement on Reserves	Adjusted Budget	Committed	March	Actual
<b>Staff Costs</b>				<b>Adjusted Budget</b>	<b>Committed</b>	<b>March</b>	<b>Actual</b>
Clerk/RFO Salary		17,078.88		£ 17,078.88		1,275.47	£ 15,305.43
HMRC/NI Contributions		1,811.83		£ 1,811.83		288.01	£ 3,343.17
Pension Contributions		325.00		£ 325.00		64.72	£ 776.60
Staff Contingency						0.00	£ -
<b>Total Staff Costs</b>		<b>£ 19,215.71</b>	<b>£ -</b>	<b>£ 19,215.71</b>	<b>£ -</b>	<b>£ 1,628.20</b>	<b>£ 19,425.20</b>
<b>Administration</b>				<b>Adjusted Budget</b>			<b>Actual</b>
Clerk/RFO Mileage and Subsistence		500.00		£ 500.00		0.00	£ 630.07
Office Supplies		750.00		£ 750.00		30.04	£ 612.80
Services and Supplies		750.00		£ 750.00		27.50	£ 680.49
Meeting Room Hire		320.00		£ 320.00		40.00	£ 225.00
Parish Insurance		1,500.00		£ 1,500.00		0.00	£ 1,398.31
Subscriptions		815.00	-30.00	£ 785.00		0.00	£ 783.33
Audit		670.00		£ 670.00		0.00	£ 647.00
Training		554.00		£ 554.00		0.00	£ 131.00
Training Mileage		0.00		£ -		0.00	£ -
Election Costs	£ (500.00)	0.00		£ -		0.00	£ -
Data Protection Legislation		145.00		£ 145.00		0.00	£ 146.99
Administration of Pension Contributions		96.00		£ 96.00		0.00	£ 96.00
<b>Total Administration</b>		<b>6,100.00</b>	<b>0.00</b>	<b>6,173.00</b>	<b>0.00</b>	<b>97.54</b>	<b>£ 5,350.99</b>
<b>Services</b>				<b>Adjusted Budget</b>			<b>Actual</b>
Electricity - Chapel of Rest		175.00		£ 175.00		0.00	£ 143.44
Water - Bowling Green		225.00		£ 225.00		0.00	£ 233.66
Phone and Internet Services		250.00		£ 250.00		0.00	£ 221.35
Microsoft Office Subscriptions		750.00		£ 750.00		0.00	£ 556.41
Other Software Subscriptions		400.00		£ 400.00		16.64	£ 391.04
Bank Service Charge - Unity Trust		72.00		£ 72.00		7.00	£ 73.00
Corporate Multipay Service Charge - Lloyds Bank		36.00		£ 36.00		3.00	£ 36.00
<b>Total Services</b>		<b>1,908.00</b>	<b>0.00</b>	<b>1,908.00</b>	<b>0.00</b>	<b>26.64</b>	<b>£ 1,654.90</b>
<b>Estates</b>				<b>Adjusted Budget</b>	<b>Committed</b>		<b>Actual</b>
Grounds Contract		15,500.00		£ 15,500.00			£ 13,335.60
Recreation Ground		40.00		£ 40.00			£ -
Six Acres		500.00		£ 500.00			£ 280.00
Grounds & Assett Maintenance (general & parish days)		1,100.00		£ 1,100.00		572.00	£ 1,218.00
Tree Surgery		750.00		£ 750.00			£ 690.00
Playground - Cemetery Road, Bury Road, MUGA & Skate Park		3,000.00	2,250.00	£ 5,250.00			£ 4,729.23
Greens		500.00	-250.00	£ 250.00			£ -
Bin & Dog Waste		1,000.00		£ 1,000.00		75.45	£ 808.61
Parish Notice Board		250.00	1,250.00	£ 1,500.00			£ -
Bus Shelter		0.00		£ -			£ -
Memorial Clock		500.00		£ 500.00			£ 500.00
Safety and Security		250.00		£ 250.00			£ 138.75
Highways - Grt Bins		175.00		£ 175.00			£ -
Contributions to upgrade footpaths		500.00		£ 500.00			£ -
<b>Total Estates</b>		<b>24,065.00</b>	<b>2,250.00</b>	<b>27,315.00</b>	<b>0.00</b>	<b>647.45</b>	<b>£ 21,700.19</b>
<b>Cemetery &amp; Churchyard</b>				<b>Adjusted Budget</b>	<b>Committed</b>		<b>Actual</b>
NDR - Cemetery		0.00		£ -		0.00	£ -
Cemetery Software		645.00	120.00	£ 765.00		0.00	£ 755.00
Cemetery and Churchyard		1,000.00		£ 1,000.00		126.94	£ 709.18
Cemetery Refurbishment		1,000.00		£ 1,000.00		0.00	£ -
Cemetery Extension Project		0.00		£ -		0.00	£ -
<b>Total Cemetery &amp; Churchyard</b>		<b>£ 2,645.00</b>	<b>£ 120.00</b>	<b>£ 2,765.00</b>	<b>£ -</b>	<b>£ 126.94</b>	<b>£ 1,464.18</b>
<b>Community Engagement</b>				<b>Adjusted Budget</b>			<b>Actual</b>
Grants - Local Support and Village Organ		750.00	500.00	£ 1,250.00		0.00	£ 732.84
Community Engagement		500.00		£ 500.00		0.00	£ 964.31
Civic Events		250.00	-250.00	£ -		0.00	£ -
Recycling Grant (Indicative £2,500)		0.00		£ -		0.00	£ 1,095.83
Website		1,400.00	-90.00	£ 1,310.00		0.00	£ 1,307.04
<b>Total Community Engagement</b>		<b>£ 2,900.00</b>	<b>£ 500.00</b>	<b>£ 3,400.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 4,100.02</b>
<b>Donations &amp; Grants</b>				<b>Adjusted Budget</b>			<b>Actual</b>
s.137 Charitable Donations		300.00		£ 300.00		0.00	£ 300.00
<b>Total Charitable Donations</b>		<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>
<b>Projects</b>				<b>Adjusted Budget</b>			<b>Actual</b>
Neighbourhood Plan		500.00	1,870.00	£ 2,370.00		0.00	£ 1,359.20
Highways - Road Safety		500.00	250.00	£ 750.00		0.00	£ 860.03
Tween Project - MUGA and SP Replacement		0.00		£ -		0.00	£ -
Children's Play Area Replacement		0.00		£ -		0.00	£ -
Parish Lands		250.00		£ 250.00		0.00	£ -
Parish Groundworks (Drainage)		500.00		£ 500.00		0.00	£ -
<b>Total Projects</b>		<b>1,750.00</b>	<b>2,120.00</b>	<b>3,870.00</b>	<b>0.00</b>	<b>0.00</b>	<b>£ 2,219.23</b>
<b>To Reserves</b>				<b>Adjusted Budget</b>			<b>Actual</b>
Elections		500.00		£ 500.00		0.00	£ -
Replacement Play Equipment		0.00		£ -		0.00	£ -
Replacement Tween Project		0.00		£ -		0.00	£ -
<b>Total to Reserves</b>		<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Payments</b>							
Miscellaneous Payments		0.00		£ -			£ 56.00
<b>Total Other Payments</b>		<b>0.00</b>		<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 56.00</b>
VAT						£ 167.00	£ 5,544.74
<b>Total Payments</b>		<b>£ 59,383.71</b>		<b>£ 65,356.71</b>	<b>£ -</b>	<b>£ 2,694.77</b>	<b>£ 61,815.45</b>
<b>Receipts</b>				<b>Budget</b>			
Precept		55,404.00		£ 55,404.00		0.00	£ 55,404.00
<b>Total Precept</b>		<b>55,404.00</b>		<b>£ 55,404.00</b>		<b>0.00</b>	<b>55,404.00</b>
<b>Cemeteries</b>							
Exclusive Right of Burial				£ -			£ 1,370.00
Interments				£ -			£ 1,280.00
Memorials				£ -			£ 1,795.00
Other Cemetery Fees				£ -			£ 55.00
<b>Total Cemeteries</b>		<b>3,250.00</b>		<b>£ 3,250.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 4,500.00</b>
<b>Other Receipts</b>							
Chapel Rent		0.00		£ -			£ -
Ground Rents		70.00		£ 70.00			£ 70.00
Wayleaves		110.00		£ 110.00			£ 279.87
Bank Interest		300.00		£ 300.00		£ 42.38	£ 180.32
Recycling Income (Indicative £2,500)		0.00		£ -			£ 1,095.83
Grants		0.00	-1,000.00	£ -			£ 1,000.00
Miscellaneous Receipts		250.00	-15.00	£ 235.00			£ 571.65
<b>Total Other Receipts</b>		<b>730.00</b>	<b>£ -</b>	<b>£ 730.00</b>		<b>£ 42.38</b>	<b>£ 3,197.67</b>
VAT Refund (Indicative £5,500)				£ -			£ 5,916.67
<b>Drawn down from Reserves</b>			£ 4,870.00	£ -			£ -
<b>Total Receipts</b>		<b>£ 59,384.00</b>		<b>£ 64,254.00</b>	<b>£ -</b>	<b>£ 42.38</b>	<b>£ 69,018.34</b>
<b>Closing Balance</b>						<b>26,008.39</b>	<b>26,008.39</b>

resv-2025-09-30-2026

resv-2025-09-30-2026



## Financial Risk Assessment 2025 - 2026

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
<b>Assets</b>	Loss, Damage etc	M	Annual inspection, update insurance and asset registers	Diary
	Risk or damage to third party property or individuals	M	Review adequacy of Public Liability Insurance	Diary Update Asset Register after purchases and where assets are removed through damage etc and advise Insurers to ensure schedule is current
	Loss of financial assets	L	The Council advises its insurers and introduces such further safeguards, such as increased fidelity insurance, as may be required by the Insurers.	RFO to advise
<b>Direct Costs and overhead expenses</b>	Goods not supplied to Council	M	Follow up on all orders Where items to be delivered to a third party – check receipt	Approval check
	Invoice incorrectly calculated or recorded	L	Check arithmetic on invoices and perform bank reconciliations on at least bi-monthly basis	Clerk to undertake Member to verify
	Cheque payable is excessive or to wrong party	L	Signatory initials Stub & Voucher Check bank details on bottom of invoice each time before payment and update where necessary Ensure bank details and payee verified through bank.	Approval check
	BACs payment is excessive or to wrong party	L	Invoices available to Cllrs at meeting. Authorised signatories to check payment transaction against invoice before approving.	Members to verify – invoices marked with voucher entry on software. BACs payments identify voucher number. Invoices made available to authorising Cllrs to cross check. Transaction details printed to reverse of invoice as check that details tally.
<b>Election Costs</b>	Invoice at agreed rate	L	RFO check and consider budget Reserves to be built over four year period to cover anticipated contested election costs	RFO verify
<b>Financial Records</b>	Inadequate Records	L	RFO/Clerk check annual & internal audit review RFO/Clerk to ensure receipts where invoices not available. Ensure remittance receipts filed for each credit.	Diary
<b>Grants &amp; support</b>	No power to pay or no evidence of agreement of Council to pay	L	Minute Council agreement with the power used to authorize payment	RFO check Member verify Powers noted in report proposing authorised payments.

## Financial Risk Assessment 2025 - 2026

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
				Have requested accounting software make this possible within accounting package.
	Claims procedure	M	Clerk/RFO check as required	Diary
	Receipt of grant when due	M	Clerk/RFO check as required	Diary
<b>Internet Banking</b>	BACs Payments of Invoices	L	The Council appoints two Councillors (who are not cheque signatories) to verify the schedule of payments made from the internet banking account against sample invoices selected at random on a regular basis.	RFO makes schedule of payments available to Cllrs at each ordinary meeting Clerk can view authorised payments in on-line banking to verify authorisations.
	Access codes & passwords	M	The internet banking access codes and passwords are retained securely by the Clerk/RFO and no internet banking is undertaken on a computer to which the public have access.	Computers are password protected and hard copies kept in locked filing cabinet. Passwords stored securely on LastPass software which is also password protected. Internet banking has two factor authorisation
	Online security	M	The Council installs, and keeps updated, anti-virus software on all computers used for Internet Banking.	Clerk to check parish laptops and has advised that Cllrs have virus software on their computers and phones
<b>Investment Income</b>	Receipt when due	L	Clerk/RFO check as required – no current investment income	n/a
	Surplus funds	L	Review levels and investment policy annually – no current investment income	n/a
<b>Legal Powers</b>	Illegal activity or payment	L	Educate councillors as to their legal powers RFO to identify power for spend when items are identified in reports for authorisation	RFO to check powers when preparing report and specify under which power the spend will be made Updating of Financial Standing orders annually
<b>Loss</b>	Consequential loss due to critical damage or 3 <sup>rd</sup> Party performance	L	Review adequacy of insurance cover	Diary

## Financial Risk Assessment 2025 - 2026

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
<b>Maintenance</b>	Reduced value of assets or amenities – loss of income or performance	M	Annual Maintenance Inspection	Diary Estates Committee members hold portfolios which include regular inspections and reporting on assets and amenities, resulting in a work plan to make repairs or remove unsafe equipment.
<b>Members Interests</b>	Conflict of Interest	M	Ensure register of interests is completed and up to date Link to Register of Interests to be available on website Declarations of interest and any exclusion of members from relevant agenda items or dispensations to be documented in minutes. Ensure adequate funds set aside for Cllr Training Ensure Cllrs undertake training and understand their role and obligations under new Suffolk Code of Conduct	Diary Ensure members leave room when item under discussion or dispensation has been approved. Ensure minute records when Cllrs leave room for the avoidance of doubt.
<b>Minutes</b>	Accurate & Legal	L	Timely preparation of minutes Review at following meeting Ensure consecutively numbered	Draft minutes usually published within 5 working days of meeting. Diary
<b>Other Income</b>	Cash handling	L	There is no cash handling – all payments are now done by means of submission of an expenses claim and receipts	n.b. Careful attention to ensure receipts attached to claims and where multiple items on receipt, specific item highlighted. Ensure timely quarterly submission of expenses claims.
	Banking	L	Segregate duties. Check to bank statements. Monthly bank reconciliations Move to online banking has enabled regular checking of transactions and monthly reconciliations	The Clerk has increased the regularity of Bank Reconciliations (monthly, each of which is published on the agenda) Appoint member other than Chair to verify bank reconciliations for all accounts quarterly and at year end.
	From Cemetery	M	Burial Register updated for grave allocations as required. Check of burial register to invoices to undertakers. Check of memorial fees work dockets to invoicing.	Clerk has introduced receipts for payments and new cemetery management has been installed (which generates invoices that can subsequently be converted to receipts on payment) All transactions recorded in accounting software
<b>Precept</b>	Not submitted	L	Full Minute – RFO follow up	Diary

## Financial Risk Assessment 2025 - 2026

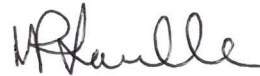
Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
	Not paid by DC	L	Confirm receipt – check correct bank details when submitting precept request form	Diary
	Adequacy of precept	M	Monthly review of budget to actual from cashbook	Clerk provides review of income and expenditure at each meeting.
<b>Records</b>	Protection against loss	M	Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason	Clerk's computer is set to back up daily. Accounting software is web-based and can also be accessed by Chair (and any other appointed councillor) Passwords are stored on LastPass – password for this is available to the Chair.
<b>Reserves – General</b>	Adequacy	L	Consider at Budget setting and review bi-monthly and at year end	RFO opinion. A 3 year plan is prepared at each draft budget Earmarked vs General Reserves is reviewed at each reconciliation.
<b>Reserves – Earmarked</b>	Adequacy	L	Consider at Budget, bi-monthly and at year end to move unspent funds into relevant ear-marked reserves. RFO to ensure that spend from reserves is authorised by full council.	RFO opinion Reserves have been considered at year-end adjustments made. Reduction in number of EMR lines for clarity
	Unidentified Earmarked or Contingent liability	L	Review minutes	RFO/member view
<b>Salaries</b>	Wrong salary/hours/rate paid	M	Check salary to minute, check hours and rate to contract	Member to verify
	Wrong deductions – NI and Income tax	M	Check to PAYE Calculations PAYE calculations undertaken by appointed third party payroll provider	Member to verify
	Conditions agreed	L	Agree and document any reasonable conditions	RFO check
<b>Segregated Funds</b>	Unidentified	L	Review Minutes	RFO/member view
<b>Staff</b>	Loss of key personnel (Clerk)	L	Hours, health, stress, training, long term sick, early departure – risk monitored and managed as appropriate	RFO/member view 2 month contingency reserve added at 2020-21 budget and carried forwards – review annually to ensure that due to increments and annual pay awards this keeps pace.

## Financial Risk Assessment 2025 - 2026

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
	Fraud by Staff	L	Fidelity Guarantee value appropriately set	Council to review annually as part of insurance plan
<b>VAT</b>	VAT analysis	M	All items in cash book lists	RFO verify
	Charged on purchases	L	Consider all items per cash book lists	RFO verify
	Claimed within time limits	M	RFO to submit monthly (where the claim is over £100) and report on next agenda. Payment received to be reported on agenda under income.	RFO verify

**Approved and Adopted:**

**Chair:**



**Dated:**

24.4.25.

# Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

# Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*\* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*\*.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**During** the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.			
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
<b>F.</b> Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.			
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year.			
<b>J.</b> Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
<b>K.</b> If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			
<b>L.</b> The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
<b>M.</b> In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			
<b>N.</b> The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			
<b>O.</b> The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must** explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED



**Explanation of variances – pro forma**

Name of smaller authority: **Wickhambrook Parish Council**

County area (local councils and **Suffolk**)

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <b>must include narrative and supporting figures</b> )
1 Balances Brought Forward	<b>20,174</b>	<b>18,806</b>				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	<b>46,341</b>	<b>55,404</b>	9,063	19.56%	YES		Contribution to reserves: £500; Reduction in Cemetery Fees £750, No budgeted drawdown on Reserves (difference of £5500 against previous year), increase in expenditure of £3063
3 Total Other Receipts	<b>14,700</b>	<b>13,614</b>	-1,086	7.39%	NO		
4 Staff Costs	<b>17,825</b>	<b>19,425</b>	1,600	8.98%	NO		
5 Loan Interest/Capital Repayment	<b>0</b>	<b>0</b>	0	0.00%	NO		
6 All Other Payments	<b>44,584</b>	<b>42,390</b>	-2,194	4.92%	NO		
7 Balances Carried Forward	<b>18,806</b>	<b>26,008</b>				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
8 Total Cash and Short Term Investments	<b>18,806</b>	<b>26,008</b>				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments and	<b>329,280</b>	<b>390,604</b>	61,324	18.62%	YES		Increase through new acquisitions £1975.92; 5 year revaluation of Chapel of Rest - increase in value by £33,275, War Memorial Increased in value by £8700, Cemetery Gates listed separately under 5 year valuation as £18000
10 Total Borrowings	<b>0</b>	<b>0</b>	0	0.00%	NO		

**Rounding errors of up to £2 are tolerable**

**Variances of £200 or less are tolerable**

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**

## Annual Internal Audit Report 2025/26

## Wickhambrook Parish Council

<https://wickhambrook-pc.gov.uk/>

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

20/04/2026

Name of person who carried out the internal audit

Kim Puttock

Signature of person who carried out the internal audit

*KPuttock*

Date

24/04/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

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

Clerk	Hilary Workman
RFO (if different)	-
Chairperson	Cllr Mike Lavelle
Precept	£55,404.00
Income	£69,018.34
Expenditure	£61,815.45
General reserves	£9,738.39
Earmarked reserves	£16,270.00
Audit type	<b>Annual non-exempt authority</b>
Auditor name	<b>Kim Puttock</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.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

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

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

<b>Section 1 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<p>Council's Standing Orders are based on the latest model published by the National Association of Local Councils (NALC), April 2025 and are fully tailored to the council.</p> <p>Council approved its Standing Orders at a meeting of full council held on 29 May 2025 (min ref: 25.05.07)</p>
Are Financial Regulations up to date and reviewed annually?	Yes	<p>Financial Regulations, as seen on the Council's website were reviewed at the full council meeting on 29 May 2025 (min ref: 25.05.07.1.11) and are based on the NALC Model Financial Regulations published in March 2025.</p> <p><i>COMMENT: Council might wish to review the <a href="#">NALC Advice Note – Procurement</a>, 3 February 2026 and ensure any applicable revisions are incorporated at the next annual review.</i></p>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	<p>In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. Council's Financial Regulation 1.5 confirms that the Clerk is so appointed.</p> <p>At the meeting of full council on 15 January 2026 (min ref: 25.01.11.2) council confirmed that Hilary Workman was to continue to act as the Responsible Financial Officer for the financial year 2025/26.</p>
<b>Additional comments:</b>		

<sup>1</sup> Section 151 Local Government Act 1972

<b>Section 2 – 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>	Yes	The budget for the year 2025/26 was approved at the full council meeting of 16 January 2025 (min ref: 25.01.12.2). Although there is no clear confirmation within the minutes as to the final budget figure being set, budget papers as seen on the website provide details on the budget and precept.  <i>COMMENT: to ensure transparency in the budgetary process Council might wish to evidence by recording within the minutes, the budget being set alongside the reasoning for such a budget.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2025/26 was discussed and approved by full council at the meeting of 16 January 2025 (min ref: 25.01.12.3) and set at £55,404.  <i>COMMENT: in accordance with best practice, council might wish to record in the minutes the precept being set and the impact that this would have on a Band D Dwelling in monetary as well as percentage terms</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget.
<i>Reserves held – general and earmarked<sup>2</sup></i>	Yes	The Council, as at year-end, had Earmarked Reserves totalling £16,270.00 with the balance being General Reserves of £9738.39 with overall reserves standing at £26,008.39.

<sup>2</sup> In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

**Additional comments:** Council has followed the recommended key stages as to the budgetary process for the year:

- decide the form and level of detail of the budget;
- review the current year budget and spending;
- determine the cost of spending plans;
- assess levels of income;
- bring together spending and income plans;
- provide for contingencies and consider the need for reserves;
- approve the budget;
- confirm the precept and
- review progress against the budget regularly throughout the year.

<b>Section 3 – Proper bookkeeping</b>		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	<p>The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council’s internal controls. It is confirmed that these are well maintained and up to date.</p> <p>It provides data for analysis allowing the RFO to produce clear financial management reports.</p> <p><i>COMMENT: It is noted that it is the RFO’s intention to move all accounting to Scribe Accounts in the next financial year (the software already being in use for Cemeteries). Scribe will provide a suite of tools to allow for reporting on a Receipts and Payments basis. This would allow the automation of the council’s transactions as well as for the production of reports and financial statements.</i></p>
<p><i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i></p> <p>(under Proper Practices, Councils are required to work on an Income &amp; Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)</p>	Yes	<p>Council’s gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council’s operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.</p>
<i>Is the cashbook up to date and regularly verified?</i>	Yes	<p>Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the authority’s true financial position and provides good evidence to support the council’s underlying statements which are verified by council. The Responsible Financial Officer (RFO) has ensured that there are clear financial management reports submitted to the council on a regular basis.</p>

<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.  <i>COMMENT: The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the income and expenditure being incurred to ensure the integrity of data being input and processed.</i>
<b>Additional comments:</b> Council might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure. Statutory powers are granted by Parliament and 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.		

<b>Section 4 – Payment controls</b>		
<p>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.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<p>A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order.</p> <p>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.</p> <p>A financial statement is submitted with the agenda schedules detailing the payments to be made.</p> <p>For the year under review, there were no tenders or contracts over £30,000 including VAT, for which the council needed to comply with the requirements of the Procurement Legislation regarding the publication of invitations and notices. Nor were there any contracts estimated to exceed £60,000 including VAT, for which the Clerk needed to advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation.</p>

Where applicable, are internet banking transactions properly recorded and approved?	Yes	<p>Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The council's risk assessment documentation and Internal Control Statements detail the procedure to be followed for the making of electronic payments in accordance with council's own Financial Regulations. Council operates with a complex mandate which follows a dual authorisation process.</p> <p><i>COMMENT: There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council's website.</i></p>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the year 2025/26 in the sum of £5,916.67 being verified in the cashbook and bank statements.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>3</sup>	N/A	Council has not adopted the General Power of Competence.
Are payments under s.137 <sup>4</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Payments identified as being made under this power for the year under review totalled £300 (min ref: 25.09.19 and 26.02.16) and were separately recorded and were of a direct benefit of the electorate.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no such loan.
<b>Additional comments:</b>		

<sup>3</sup> Localism Act

<sup>4</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 £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<b>Section 5 – Income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with proper practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council in accordance with council’s financial regulations  At the meeting of full council on 31 July 2025 (min ref: 25.07.16), Council reviewed the charges for Clubs’ use of Six Acres (previously circulated as WPC.25.07.09) and, having asked the clerk to investigate options for supporting the Bowls Club to reduce their dependence on mains water through the use of water butts with a pump, resolved that the parish council include a clause in the sports agreement for the bowls club making provision for the parish council to invoice the cost of any water charged by the supplier over and above that set in its approved budget at year end.  At the meeting of full council on 27 November 2025 (min ref: 25.11.16), council reviewed a proposal for revised Cemetery Fees and Charges and resolved to adopt the proposed fees and charges (taking into account any revisions agreed at the meeting) with effect from 1st April 2026.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	Council received precept in the sum of £55,404 from West Suffolk District Council for the period under review. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.

		<i>COMMENT: For greater transparency council may wish to consider including the precept income within the receipts report as reported to full council at its meetings.</i>
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>5</sup></i>	<i>N/A</i>	The district in which the parish council lies does not operate CIL.
<i>Is CIL income reported to the council?</i>	<i>N/A</i>	
<i>Does unspent CIL income form part of earmarked reserves?</i>	<i>N/A</i>	
<i>Has an annual report been produced?</i>	<i>N/A</i>	
<i>Has it been published on the authority's website?</i>	<i>N/A</i>	
<b>Additional comments:</b>		

<sup>5</sup> Community Infrastructure Levy Regulations 2010

<b>Section 6 – Petty cash</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>No</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	
<b>Additional comments:</b>		

<b>Section 7 – 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>	Yes	A number of samples were tested. There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council (min ref: 25.09.10.6 and min ref: 26.01.10.6). This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 <sup>st</sup> March 2026) the balance across the council's accounts, taking into account uncleared payments, stood at £26,008.39 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at meetings of full Council.  The minutes of full 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 authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

<b>Section 8 – Payroll controls</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of 31 March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are presented to full council for approval and payment is made via internet banking in accordance with Council's own Financial Regulations.  The minutes of the full council meeting of 24 April 2025 (min ref: 25.04.19) and of the full council meeting of 25 September 2025 (min ref; 25.09.18), confirm that the Council approved amendments to the Clerk's pay.  <i>Comment: Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.</i>
<i>Are all employees paid at least the minimum wage?</i>	Yes	Employee is paid above the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>6</sup></i>	Yes	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.
<i>Have pension re-declaration duties been carried out</i>	Yes	The council completed its re-declaration of compliance with The Pensions Regulator on 20 <sup>th</sup> June 2025 (min ref: 25.07.09.8).
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
<b>Additional comments:</b>		

<sup>6</sup> The Pension Regulator – [website click here](#)

<b>Section 9 – Year End procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis and all found to be in good order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review.  There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR<sup>7</sup> documents been completed?</i>	Yes	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<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>	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024-2025, the Council correctly provided for the exercise of elector’s rights during Summer 2025. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as 3 June 2025 to 14 July 2025 with the date of the notice being 30 May 2025.  <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>

<sup>7</sup> Annual Governance & Accountability Return (AGAR)

<p><i>Have the publication requirements been met in accordance with the Regulations?<sup>8</sup></i></p>	<p>Yes</p>	<p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31<sup>st</sup> March 20** as it published the following on its website:</p> <ul style="list-style-type: none"> <li>• Annual Internal Audit</li> <li>• Section 1 - Annual Governance Statement</li> <li>• Section 2 - Accounting Statements</li> <li>• Section 3 - The External Auditor Report and Certificate</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</li> </ul> <p><i>COMMENT: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</i></p>
<p><b>Additional comments:</b></p>		

<sup>8</sup> Accounts and Audit Regulations 2015

<b>Section 10 – Risk management</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	<p>The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks.</p> <p>The General Risk Assessment, Risk Management Policy and the Financial Risk Assessment for the year under review were considered and adopted by full council at its meeting on 29th May 2025 (min ref: 25.05.07).</p>
<i>Is there evidence that risks are being identified and managed?</i>	Yes	<p>Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly 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 avoid financial or reputational consequences.</p> <p><i>COMMENT: Council has in place monitoring documents which identify the risks involved and the potential for improvements to its arrangements to protect public money. It provides the opportunity for reviews of operational as well as financial and governance reviews by members to ensure that it has mitigation measures in place to address the risks associated with the council's day to day operations.</i></p>
<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>	Yes	<p>Council has insurance in place under a specialist policy for local councils which shows core cover for the following:</p> <p>Public/Products Liability: £10,000,000                      Fidelity Cover (Fraud and dishonesty): £150,000.                      Employers Liability - £10,000,000</p>

		<p>At renewal, Council entered into a long-term agreement that will run until the policy is cancelled with Hiscox Insurance Company Ltd.</p> <p><i>COMMENT: Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.</i></p> <p>The Council's insurance cover was renewed at their full council meeting on 27 February 2025 and there is a minute to show the cover was reviewed and considered appropriate (min ref: 25.02.09).</p> <p><i>COMMENT: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>9</sup></i></p>	<p>Yes</p>	<p>At the meeting of **** 20**, 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.</p> <p><i>COMMENT: Council continues with the good practice of appointing a councillor(s) to review the system of internal control via specific tests and as such has demonstrated that it has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</i></p>
<p><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>10</sup></i></p>	<p>Yes</p>	<p>At the full council meetings on 31 July 2025 (min ref: 25.07.10.7), 25 September 2025 (min ref: 25.09.10.7) and 15 January 2026 (min ref: 26.01.10.7) 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.</p>

<sup>9</sup> Accounts and Audit Regulations

<sup>10</sup> Practitioners Guide

	<p><i>COMMENT: Council continues with the good practice of appointing a councillor(s) to review the system of internal control via specific tests and as such has demonstrated that it has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</i></p>
<p><b>Additional comments:</b> By reviewing the terms of reference for internal audit the council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</p>	

<b>Section 11 – 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.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>11</sup></i>	Yes	The draft Asset Register submitted for the internal audit review, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	It is noted that the declared value for all assets at year-end (31.03.2026) is £390,604 which reflects overall movement during the year allowing for acquisitions and disposals. For comparison, the declared value of the asset register as at 31.03.2025 was £329,280.
<i>Are records of deeds, articles, land registry title number available?</i>	Yes	Copies of the Land Registry documents for Cemetery Road, Pocket Park were provided to the Internal Auditor (land lying to the east of Cemetery Road, Wickhambrook (SK344186))
<i>Are copies of licences or leases available for assets sited at third party property?</i>	Yes	At a meeting of full council held on 29th September 2022 (min ref: 22.09.10.3) it was detailed within the minutes that the renewal of the lease in respect of the Cemetery Road Play Park should be continued with under Landlord and Tenant Act and asked the clerk to advise the Trustees of the Wickhambrook MSC and appointed solicitors accordingly.  A copy of the lease and associated documents were provided to the Internal Auditor.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The draft Annual Governance and Accountability Return (AGAR) for the internal audit review shows an asset value of £390,604 which agrees with that detailed in the draft Asset Register submitted for internal audit review
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as specified under the headings on the insurance schedule.
<b>Additional comments:</b>		

<sup>11</sup> Practitioners Guide

<b>Section 12 – Assertion 10</b>		
The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners’ Guide 2025.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?<sup>12</sup></i>	Yes	The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	Yes	It is noted that Council last reviewed its Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public in May 2025 (min ref: 25.05.07).  <i>COMMENT: 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 should seek to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website.</i>
<i>Is the Council compliant with the General Data Protection Regulation requirements?<sup>13</sup></i>  <i>Councils must:</i> <ul style="list-style-type: none"> <li>• <i>Comply with their legal &amp; statutory obligations under UK GDPR &amp; The Data Protection Act 2018</i></li> <li>• <i>Process personal data lawfully, fairly and in line with the prescribed data protection principles</i></li> <li>• <i>Recognise their role as both data controller and data processor</i></li> </ul>	Yes	Council has taken active steps to ensure compliance with the GDPR requirements, evidenced below and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.  The following are in place and were reviewed and adopted at the full council meeting on 29 May 2025 (min ref: 25.05.07): <ul style="list-style-type: none"> <li>• Request for Information Policy</li> <li>• Subject Access Request Policy</li> <li>• Documentation Retention and Disposal Policy</li> <li>• Data Protection Policy</li> </ul>

<sup>12</sup> Data Protection Act 2018

<sup>13</sup> UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.

	<p><i>Comment: The Privacy Policy on the Parish Council’s website covers 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 any third party.</i></p> <p><i>COMMENT: To achieve best practice, councils are recommended to:</i></p> <ul style="list-style-type: none"> <li>● <i>Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments.</i></li> <li>● <i>Provide regular data protection compliance training for council staff and councillors.</i></li> </ul>
<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>Whilst the <a href="#">Local Government Transparency Code 2015</a> applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Smaller Authorities with total turnover or expenditure greater than £25,000 but under £200,000, should as best practice comply with the Local Government Transparency Code 2015; the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so, as per the Practitioners’ Guide 5.127.</p> <p>The Council are currently publishing on a quarterly basis individual items of expenditure that exceed £500.</p> <p><i>COMMENT: Council might wish to review its provisions and consider whether it might be able to work towards ensuring compliance with the requirements of publishing the following data on its website in accordance with the required timescales:</i></p> <p><i>Publish quarterly:</i></p> <ul style="list-style-type: none"> <li>● <i>Invitations to tender for contracts over £5,000;</i></li> <li>● <i>Details of contracts that exceed £5,000.</i></li> </ul> <p><i>Publish annually:</i></p> <ul style="list-style-type: none"> <li>● <i>Details of all land and building assets;</i></li> <li>● <i>Grants to Voluntary, Community and Social Enterprise Organisations;</i></li> <li>● <i>Organisational Chart.</i></li> </ul>

<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>14</sup></i></p>	<p>Yes</p>	<p>Council reviewed and adopted a website accessibility statement at the full council meeting on 29 May 2025 (min ref: 25.05.07).</p>
<p><i>Has website accessibility been tested, at least annually?</i></p>	<p>Yes</p>	<p>Council have shown a clear understanding of the website accessibility regulations and regularly reviews the website. The statement confirms that the website is regularly tested on each version release using WCAG 2.2 AA compliance tools, however it was not clear from the website when the last review took place.</p> <p><i>COMMENT: To demonstrate that the website is reviewed at least annually Council may wish to consider noting the date the last review was completed on the Accessibility Statement.</i></p>
<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?<sup>15</sup> For example <a href="mailto:clerk@abccouncil.gov.uk">clerk@abccouncil.gov.uk</a> or <a href="mailto:clerk@abccouncil.org.uk">clerk@abccouncil.org.uk</a></i></p>	<p>Yes</p>	<p>Council operates with a .gov.uk email address for the Clerk and Councillors</p> <p><i>COMMENT: this ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.</i></p>
<p><i>Does the council have an IT policy that is tailored to the council?<sup>16</sup></i></p>	<p>Yes</p>	<p>The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the full council meeting of 19 February 2026 (min ref: 26.02.10.13).</p>
<p><b>Additional comments:</b></p>		

<sup>14</sup> Website Accessibility Regulations 2018

<sup>15</sup> Practitioners Guide

<sup>16</sup> Practitioners Guide

<b>Section 13 – Internal audit</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for the period ending 31 <sup>st</sup> March 2025 was formally considered by and approved at the meeting of full council on 24 April 2025. The RFO was authorised to conduct necessary actions in accordance with the recommendations and comments raised within the report which was monitored as the year progressed.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	There were no formal recommendations raised within the internal audit report for the year ending 31 March 2025.
<i>Has the Council confirmed the appointment of an internal auditor?<sup>17</sup></i>	Yes	SALC were appointed as the Council’s internal auditors for the year ending 31 <sup>st</sup> March 2026 at the full council meeting on 15 January 2026 (min ref: 26.01.11.12.1).
<i>Has the letter of engagement been approved by full council?<sup>18</sup></i>	Yes	The letter of engagement was approved by full council at the meeting on 19 February 2026 (min ref: 26.02.10.14).  <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
<b>Additional comments:</b>		

<sup>17</sup> Practitioners’ Guide

<sup>18</sup> Practitioners’ Guide

<b>Section 14 – External audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>19</sup></i>	Yes	At the meeting of full council on 25 September 2025 (min ref: 25.09.09), Council considered the report from the External Auditor for the year ending 31 <sup>st</sup> March 2025. The Notice of Conclusion was seen on the Council’s website.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	The following matter had come to the external auditor’s attention although it is noted that there were no matters that had given cause for concern.: <ul style="list-style-type: none"> <li>• The AGAR was not accurately completed before submission for review. Section 2, Box 2 for the prior year is incorrect due to a typographical error and should read £42,739.</li> </ul>
<b>Additional comments:</b>		

<sup>19</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 15 – 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>20</sup>	Yes	The Annual Meeting of the Parish Council was held on 29 May 2025 and the first item on the agenda was the election of a Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>21</sup>	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	Yes	Evidence of the Register of Interests for all current Parish Councillors was seen on the District Authority's website via a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	
<i>Is there evidence that electronic files are backed up?</i>	Yes	Councils Risk Assessment stated files are backed up on the cloud.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	Terms of Reference of Committees are published on the council website and document annual reviews.
<b>Additional comments:</b>		

Signed: *Kim Puttock*

**Date of Internal Audit review:** w/c 20th April 2026  
**On behalf of Suffolk Association of Local Councils**

**Date of Internal Audit Report:** 24 April 2026

<sup>20</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>21</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

### **Section 1 - Financial Regulations and Standing Orders:**

*COMMENT: Council might wish to review the NALC Advice Note – Procurement, 3 February 2026 and ensure any applicable revisions are incorporated at the next annual review<sup>1</sup>*

### **Section 2 - Budgetary Controls:**

*COMMENT: to ensure transparency in the budgetary process Council might wish to evidence by recording within the minutes, the budget being set alongside the reasoning for such a budget.*

*COMMENT: in accordance with best practice, council might wish to record in the minutes the precept being set and the impact that this would have on a Band D Dwelling in monetary as well as percentage terms<sup>2</sup>*

**Additional comments:** Council has followed the recommended key stages as to the budgetary process for the year:

- decide the form and level of detail of the budget;
- review the current year budget and spending;
- determine the cost of spending plans;
- assess levels of income;
- bring together spending and income plans;
- provide for contingencies and consider the need for reserves;
- approve the budget;
- confirm the precept and
- review progress against the budget regularly throughout the year

### **Section 3 - Proper Bookkeeping:**

*Comment: It is noted that it is the RFO's intention to move all accounting to Scribe Accounts in the next financial year (the software already being in use for Cemeteries). Scribe will provide a suite of tools to allow for reporting on a Receipts and Payments basis. This would allow the automation of the council's transactions as well as for the production of reports and financial statements.*

*Comment: The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the income and expenditure being incurred to ensure the integrity of data being input and processed.*

**Additional comments:** Council might wish to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure. Statutory powers are granted by Parliament and 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.<sup>3</sup>

### **Section 4 - Payment Controls:**

*Comment: There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council's website.*

<sup>1</sup> This was noted under clerk's report at the February meeting (Min. 26.04.10.12) and is scheduled.

<sup>2</sup> The clerk will note this and make provision for amounts and reasoning to be included directly in the minutes at the January meeting. The impact on a band D dwelling in monetary and percentage terms has been included in the reports.

<sup>3</sup> This has always been recorded in the reports, but with the migration to scribe, will be recorded directly within the accounting package moving forwards.

**Section 8 - Payroll Controls:**

*Comment:* Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.

**Section 9 - Year End Procedures:**

*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.

*Comment:* Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.<sup>4</sup>

**Section 10 - Risk management:**

*Comment:* Council has in place monitoring documents which identify the risks involved and the potential for improvements to its arrangements to protect public money. It provides the opportunity for reviews of operational as well as financial and governance reviews by members to ensure that it has mitigation measures in place to address the risks associated with the council's day to day operations.

*Comment:* Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.

*Comment:* Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).

*Comment:* Council continues with the good practice of appointing a councillor(s) to review the system of internal control via specific tests and as such has demonstrated that it has understood the requirements to have in place safe and efficient arrangements to safeguard public money.

*Additional comments:* By reviewing the terms of reference for internal audit the council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

**Section 12 - Assertion 10:**

*Comment:* 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 should seek to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website. There were no formal recommendations requiring action on the part of either the Council or the Council's Responsible Finance Officer.

*Comment:* The Privacy Policy on the Parish Council's website covers 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 any third party.

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<sup>4</sup> The council does publish all parts of AGAR under each accounting year on the website.

**Comment:** To achieve best practice, councils are recommended to:<sup>5</sup>

- Carry out data protection audits, mapping personal data being processed and carrying out data risk assessments.
- Provide regular data protection compliance training for council staff and councillors.

**Comment:** Council might wish to review its provisions and consider whether it might be able to work towards ensuring compliance with the requirements of publishing the following data on its website in accordance with the required timescales:

Publish quarterly:<sup>6</sup>

- Invitations to tender for contracts over £5,000;
- Details of contracts that exceed £5,000.

Publish annually:

- Details of all land and building assets;<sup>7</sup>
- Grants to Voluntary, Community and Social Enterprise Organisations;<sup>8</sup>
- Organisational Chart.<sup>9</sup>

**Comment:** To demonstrate that the website is reviewed at least annually Council may wish to consider noting the date the last review was completed on the Accessibility Statement.<sup>10</sup>

**Comment:** this ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.

### **Section 13 – Internal Audit**

**Comment:** Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.

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<sup>5</sup> These will be introduced

<sup>6</sup> Publish invitations to tender and details of contracts over £5000 quarterly

<sup>7</sup> This is reported at the May meeting – will be published under the financial docs for each year

<sup>8</sup> This has been reported at the April meeting for the past three years – will also be published under the financial docs for each year

<sup>9</sup> An organisation chart will be produced and published

<sup>10</sup> The Accesibility Statement will be updated

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED