

Internal Audit Report for Debenham Parish Council

for the period ending 31 March 2026

Clerk	Ginny O'Hegarty
RFO (if different)	As above
Vice Chairperson	Councillor John Sweet
Precept	£91,166.00
Income	£188,115.70
Expenditure	£136,520.77
General reserves	£159,347.45
Earmarked reserves	£138,933.75
Audit type	Annual - non-exempt authority
Auditor name	Julie Lawes

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

Section 1 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	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. Council approved its Standing Orders at a meeting of council held 14 th April 2025 with a further review on the 21 st July 2025.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website, are based on the model published by NALC, Model Financial Regulations. Council approved its Financial Regulations at a meeting of council held 14 th April 2025 with a further review on 15 th September to include section 7, Internet Banking.
Has the Council properly tailored the Financial Regulations?	YES	Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	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 as stated in section 1.5 of the Financial Regulations.
Additional comments:		

¹ Section 151 Local Government Act 1972

Section 2 – Budgetary controls		
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		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The draft budget for the year 2025/2026 was discussed by council at a meeting held 9 th December 2024, and approved and set at £112,322 at the meeting held 20 th January 2025.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £91,166 for 2025/2026, as confirmed at the above meeting. COMMENT: <i>In accordance with best practice, council should 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	Evidence is provided noting regular reporting of expenditure and variances from the budget on 16 th July 2025, 10 th October 2025, 2 nd January 2026 and 31 st March 2026. COMMENT: <i>Council should ensure it clearly records within its minutes that these quarterly reviews have been carried out in accordance with its own standing order 17c.</i>
<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £138,933.75 with the balance being General Reserves of £159,347.45 with overall reserves standing at £298,281.20. COMMENT: <i>Council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for earmarked reserves,</i>

² 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

		<i>but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i>

Section 3 – Proper bookkeeping 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.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses Rialtas 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.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	YES	Council's gross income and expenditure level is below the threshold of £200,000. 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.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.
<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.
Additional comments:		

Section 4 – Payment controls

The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against the minutes, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. Council approved its yearly standing orders and direct debits at a meeting held 19 th May 2025 and adopted its Internet Banking Policy at a meeting held 15 th September 2025.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with reclaims received during the period of 2025/2026 in the sums of £38,559.04 evidenced in the bank statement as received 12 th May 2025 and £3,649.11 received 7 th January 2026.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	Council has not adopted the General Power of Competence.

³ Localism Act

Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council clearly identifies s137 payments within its cashbook under cost code 4101. Payments are reported to full council and are of clear benefit to 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 loans.
Additional comments:		

⁴ 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.

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		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.
<i>Is income reported to full council?</i>	YES	Income received is reported to full Council at the monthly meetings within the payment schedules and published on the website in accordance with council's Financial Regulations.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £91,166 from Mid-Suffolk District Council for the period under review as reported to Council within its payment schedules. 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>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	YES	During the year under review, Council received CIL receipts totalling £31,069.88. The RFO has created an Earmarked Reserve for retained CIL balances.
<i>Is CIL income reported to the council?</i>	YES	CIL receipts received are reported to full Council within the payment schedules submitted to Council.
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	The draft CIL annual report for 2025/2026 shows that there is a retained balance of £92,883.75 which has been allocated in an Earmarked Reserve, in accordance with the Regulations.

⁵ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	YES	The Annual CIL Statement is still to be presented to full Council for approval although a copy was submitted for internal audit review.
<i>Has it been published on the authority's website?</i>	YES	The annual report for the year ending 2025/2026 showing income received and retained balances was verified by the internal auditor and the council understands that it should comply with its duty to upload the annual report onto its website by 30 th June. Previous years reports are documented as published in accordance with regulations.
<i>Additional comments:</i>		

Section 6 – Petty cash

The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.

Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>N/A</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>	As above
Additional comments:		

Section 7 – Bank reconciliation 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.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliation is completed on a monthly basis, reconciled with the cashbook and covers every account.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31 st March 2026 the balance across the council's accounts stood at £298,281.20 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 have been regularly reported at meetings of Council. 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.

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 1 employee on its payroll at the period end of 31 st March 2026 with the current clerk commencing employment documented in the minutes of the meeting held 16 th February 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment is in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. 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>Are all employees paid at least the minimum wage?</i>	YES	Employee is paid over 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 Lovewell Blake. 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?⁶</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	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator on 7 th November 2025. Council is aware that this must be completed every three years or if there is a change in the member of staff choosing to opt-in or opt-out of a pension scheme.
<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 and Expenses Policy adopted at its meeting held 16 th February 2026.
Additional comments:		

⁶ The Pension Regulator – [website click here](#)

Section 9 – Year End procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and all found to be in 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.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	YES	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to submit the Annual Governance and Accountability Return (AGAR) Form 3. The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.
<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. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 25 th June 2025 to 5 th August 2025 with the date of the notice being 24 th June 2025.

⁷ Annual Governance & Accountability Return (AGAR)

<i>Have the publication requirements been met in accordance with the Regulations?⁸</i>	YES	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 complied with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2025 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
<i>Additional comments:</i>		

⁸ Accounts and Audit Regulations 2015

Section 10 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	Council has both a Financial Risk Assessment and a General Risk Assessment, both published on the council website. The 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. Council reviewed its Financial RA at a meeting of council held 14 th April 2025 and its General RA at a meeting of 20 th October 2025.
<i>Is there evidence that risks are being identified and managed?</i>	YES	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 Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils with Clear Councils, Ecclesiastical which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £500k. Insurance cover was approved by council at its meeting held 19 th May 2025.
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting of 14 th April 2025, 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

⁹ Accounts and Audit Regulations

		internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<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 appointment¹⁰</i>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within the minutes of the meeting held 21 st July 2025.
Additional comments:		

¹⁰ Practitioners Guide

Section 11 – Asset control 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.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	YES	The Asset Register, as viewed on the Council's website, and as approved at the meeting of 19 th May 2025, 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 st March 2026 is £381,382.55 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	YES	The asset register was signed approved by the Council at its meeting on 19 th May 2025 confirming it covers assets within the ownership or responsibility of the Council.
<i>Cross checking of insurance cover</i>	YES	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
Additional comments:		

¹¹ Practitioners Guide

¹² Data Protection Act 2018

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i>	YES	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement detailing the technical information along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1AA Standard. COMMENT: WCAG2.2 is the most up to date standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low-vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are "perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities".
<i>Has website accessibility been tested, at least annually?</i>	NO	No review of website accessibility has been carried out during the last financial year. COMMENT: To ensure that the council website complies with regulations, it is best practice that the website be reviewed at least annually, with the Debenham Parish Council Accessibility Statement detailing this was last completed 14th March 2022.
<i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴ For example <u>clerk@abccouncil.gov.uk</u> or <u>clerk@abccouncil.org.uk</u></i>	YES	Council operates with a .gov.uk email address for the Clerk and Councillors as approved at the meeting held 16th March 2026. 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.

¹³ Website Accessibility Regulations 2018

¹⁴ Practitioners Guide

<i>Does the council have an IT policy that is tailored to the council?</i> ¹⁵	YES	The council has adopted an IT policy, named the Electronic Information and Communications System Policy that has been personalised for the specific use of the council. This policy was approved at the meeting of 14 th April 2025.
<i>Additional comments:</i>		

¹⁵ Practitioners Guide

Section 13 – Internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<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 st March 2025 was formally considered by and approved for adoption at the meeting of full Council of 21 st July 2025.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	The formal recommendations raised within the internal audit report for the year ending 31 st March 2025 were all reviewed and acted on accordingly.
<i>Has the Council confirmed the appointment of an internal auditor?¹⁶</i>	YES	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2026 at the meeting of 17 th November 2025.
<i>Has the letter of engagement been approved by full council?¹⁷</i>	YES	The letter of engagement was noted by council at the meeting of 16 th February 2026. 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.
Additional comments:		

¹⁶ Practitioners' Guide

¹⁷ Practitioners' Guide

Section 14 – External audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?</i> ¹⁸	YES	At the meeting held 20 th October 2025, council considered the report from the External Auditor for the year ending 31 st 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	Figures have been restated for Staff Costs and Other Expenditure as required by the External Auditor.
Additional comments:		

¹⁸ 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.*

Section 15 – Additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹⁹	YES	The Annual Meeting of the Parish Council was held on 19 th May 2025 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²⁰	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 was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with 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>	YES	The Parish Council is the sole trustee for the Debenham Memorial Garden. Charity Number 117595 (URC Cemetery). There are no financial transactions involved with this Trust. Annual Returns will be submitted, once the new Parish Clerk is recognised by the Charity Commission as being authorised to act on behalf of Debenham Parish Council. The Minutes of the Parish Council meeting held on 20 th April 2026 formally appointed Ginny O'Hegarty as Parish Clerk, so once the Charity Commission updates its records, online access should be granted.
<i>Is there evidence that electronic files are backed up?</i>	YES	The minutes of the meeting held 14 th April 2025 detail an external hard drive being purchased by the clerk.

¹⁹ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

²⁰ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of Reference of Committees have been reviewed and updated by council.
<i>Additional comments:</i>		

Signed: *J Lawes*

Date of Internal Audit Report: Friday 15th May 2026

On behalf of Suffolk Association of Local Councils