

Report to Great Abington Parish Council

Internal Audit of the Accounts for the Period Year Ending 31st March 2025

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31st March 2025 can be summarized as follows:

Income for year:	£19,367.98
Expenditure to date:	£14,226.32
Precept figure:	£18,000.00
General Reserves:	£ 8,061.07
Earmarked Reserve:	£48,585.16
S106 Reserves:	£100,708.45

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

Comments and any recommendations arising from the review are made below.

Subject & tests conducted	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The Council uses excel spreadsheets to records its financial transactions from which it is able to produce reports on a receipts and payments basis. Cash books are reconciled on a monthly basis to ensure the accounting records are kept up to date.</p> <p>The RFO, in accordance with best practice, has ensured that the cashbook for 2024-2025 has been expanded to allow regular monitoring of expenditure versus budget thereby allowing council to take corrective action where necessary.</p> <p>Scrutiny of the cashbook ensured that the correct roll forward of the previous financial year cashbook into the new financial year had been achieved and that appropriate accounting techniques were used in the recording of the council's transactions for the year under review. <i>Comment: council might wish to expand the commentary within the cashbook or minutes to reference the powers used to incur expenditure to confirm that council has understood that statutory powers, being granted by Parliament, give local councils the choice or opportunity to take action and are therefore discretionary. The council should be able to demonstrate that it has exercised its powers subject to the provisions of the general law.</i></p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • s137 payments • Loans 	<p>For the year under review, VAT has been identified in the cash book and at year-end the balance due to council stood at £189.91. It is understood that the RFO is in the process of submitting this reclaim to HM Revenue and Customs over the coming months. <i>Comment: the clerk, being aware that local authorities are exempt from VAT, has understood that the council is able to reclaim the purchase tax element of non-business activity when the council is not registered for VAT, and has sought to ensure reclaims are made on an annual basis.</i></p> <p>A selection of random payments were cross checked against payment authorisation slips, cash book, cheque book, bank statement and invoices and all were found to be recorded/authorised in accordance with proper practices.</p> <p>A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p>Council settles its financial transactions via direct bank transfer and has implemented a three-</p>

	<p>tier security system for payments which are settled by the BACS system whereby two signatories authorise the payments once they have been alerted by the clerk that payments have been set-up at the bank. Signatories, prior to the release of funds have full access to the invoices requiring settlement and are able to verify the payment amounts. The system ensures that the instructions for each payment are approved by council prior to the payment, invoices are seen and there is an effective segregation between those setting up online payments and those physically releasing the payments.</p> <p><i>Comment: from the payments reviewed, it is confirmed that council has safe and efficient arrangements for the controls over money and ensures that such payments are made in accordance with its own Financial Regulation 6.2 “The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised, and only authorised payments shall be approved or signed to allow.”</i></p> <p>From a review of the minutes and the invoices submitted, council shows good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>Payments made under the LGA 1972 s137 power totalled £100 for the year under review were within statutory limits and deemed to be of benefit to those living in the area.</p> <p><i>Comment: the Council operates the grants or donations within the remit of the eligibility criteria ensuring that the statutory limit is adhered to, and the expenditure is on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitant.</i></p>
<p>3. Standing Orders & Financial Regulations Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer 	<p>The Standing Orders, as submitted for internal Audit were reviewed and adopted in 2013. As such they are not compliant with legislation and contain provisions that have been amended in law.</p> <p>Recommendation: council seeks at the earliest opportunity to adopt the updated NALC Model Standing Orders (England) 2025 to comply with new procurement legislation and ensure consistency with the updated Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. NALC have also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project.</p>

	<p>Financial Regulations (FR), as submitted for internal audit and adopted by the council are based on the version issued by NALC in 2024. Those seen have not been dated nor have they been tailored to the parish council.</p> <p>Recommendation: council should ensure that, once the financial regulations have been tailored to fit the council's circumstances (where the provisions are not in bold text), they are adhered to and annually reviewed.</p> <p><i>Comment: council should also note that revisions to the Model Financial Regulations were published on 13th March 2025, and these should be included in the council's next review of its Financial Regulations.</i></p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority.</p>
<p>4. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Cemetery ➤ Building/ Assets • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed • Insurance Policy reviewed, cover appropriate and adequate 	<p>The risk assessment document submitted for internal audit review shows an adopted date of 15th January 2024. Whilst it covers the risks that are associated with the functioning of a smaller authority and the measures that it will take to mitigate such risks; council should be aware that such a review should be undertaken on an annual basis.</p> <p><i>Comment: Assertion 5 of the Annual Governance Statement requires that the identification of both financial and operations risks are recorded alongside their controls / mitigation and are formally reported and considered by the council on an annual basis. Council should seek to ensure that this review is conducted prior to the end of the financial year for the year ending 31st March 2026.</i></p> <p>Council has overall ensured that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</p> <p>With reference to council's own Financial Regulations, the internal auditor is able to confirm that there are in place specific control procedures for payments made by direct bank transfer. Council has implemented a system whereby regular reviews are undertaken by a non-signatory, thereby separating the roles of overview from that of authorisation, of the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances.</p>

	<p><i>Comment: Council has noted, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money.</i></p> <p>Council's Insurance Document was seen during the time of internal audit and the following were verified: Public / Products liability cover is £12million, Employer's Liability cover is £10million and Fidelity Guarantee is £250thousand.</p> <p><i>Comment: Fidelity Guarantee cover at £250,000 is in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.</i></p> <p>All risk cover is confirmed as being in place for items listed under generic headings for those located within the boundaries of Great Abington. Noting that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, council formally recorded via a minute reference in February 2025 that a formal review had been undertaken of the insurance in place against the asset register and that the insurance should be reviewed with the current provider.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p>
<p>5. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Full Council approved the budget for 2023-2024 at its meeting of 15th January 2024. From paperwork seen it is noted that the revenue budget set in the sum of £18,835 would be funded by the precept and known income streams. The precept set at the same meeting was confirmed as being £18,000.</p> <p>The budget for the year 2024-2025 was set at the meeting of 20th January 2025 with the minutes demonstrating that the budget had been brought back to council as there appeared to be inconsistency with the budget figures and the precept as approved at the previous meeting. Confirmation was given that the revenue budget would be set in the sum of and the precept should be increased by 5% to £18,900.</p> <p><i>Comment: whilst Council is aware that the preparation of an annual budget is one of the key statutory tasks to be undertaken by an authority, for clarity and transparency it should ensure</i></p>

	<p><i>that the minutes show the impact the precept being set would have on a Band D dwelling over that set for the previous year.</i></p> <p>Evidence of budget monitoring during the year was reviewed during the internal audit review with confirmation given that quarterly budget monitoring reports were submitted at relevant meetings showing committed expenditure and projected end of year figures. <i>Comment: council has demonstrated that during the year under review it has followed the recommended key stages as to the budgetary process</i></p> <p>The Council, as at 31st March 2025, had general reserves totalling £8,061.07; earmarked reserves totalling £48,585.16 and restricted reserves (s106 funds) totalling 100,708.45. <i>Comment: Council should be aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i> Recommendation: council might wish to consider the requirement to adopt a general reserve policy which would set the level of reserves that are appropriate to its size, situation, risks and plan its budget so as to ensure that the adopted level is maintained.</p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income • Debtors 	<p>Council received precept in the sum of 18,000 from South Cambs District Council for the year under review in April 2024 as reported to full council within its financial reports at its meeting in May 2024. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the precept to be paid and receipt of same in the Council's Bank Account.</p> <p>Spot checks on interest received versus into the council's accounts were cross checked against cashbook and bank statements.</p> <p>All were found to be in order with a clear underlying audit trail. Income received is reported to full council within the financial reports submitted at relevant meetings.</p>
<p>7. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place 	<p>At the year-end, council had one employee in its employment. It is confirmed that the clerk to the council has a contract in place which details the relevant particulars of employment, allowances and pension provisions.</p>

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<ul style="list-style-type: none"> • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with Pensions Duties • Treatment of expenses 	<p>Cross-checks on the year under review were completed on a sample of payments covering salary and PAYE and were all found to be in order and operated in accordance with HM Revenue and Customs guidelines. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.</p> <p>It is confirmed that the Local Government Services Pay Agreement 2024 as outlined in a circular issued by the National Joint Council for local government services in October 2024 has been applied to the relevant staff member.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.</i></p> <p>Council is aware of its duties under the Pensions Act 2008, but the clerk is not enrolled into a council nominated pension provider.</p> <p><i>Comment: Council should be aware that every three years an employer it must put certain staff back into a pension scheme. This is known as 're-enrolment.' This is an employer's legal duty and councils must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p>
<p>8. Petty cash/expenses procedure.</p>	<p>Council does not operate a system of petty cash.</p>
<p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the financial reports submitted to the council.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flow which aids decision-making, particularly when there are competing priorities.</i></p> <p>Reconciled bank balances as at 31st March 2025 agree with the year-end bank statements and the data obtained from the cashbook and banks statements and stand at £157,354.68 across the accounts held in the name of the council.</p> <p><i>Comment: the internal auditor is able to verify the year-end bank reconciliation detail and can ensure that the combined cash and bank balances as identified are included within the AGAR, section 2, line 8.</i></p>
<p>10. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets 	<p>The Asset Register for year-end reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register currently stands at £76,784.90 which whilst it takes into account acquisitions during the year under review, has also been uplifted by the insurance values for each existing item of asset.</p>

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<ul style="list-style-type: none"> • Recording of fixed asset valuations • Cross checking on insurance cover 	<p><i>Comment: proper practices states that the most appropriate method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year unless it is materially enhanced.</i></p> <p>Council should also be aware that where assets have been gifted, or where they do not have any intrinsic resale value they should be given a nominal one-pound £1 value as a proxy for a zero cost.</p> <p><i>Comment: As Council's preferred method for valuation of its asset register is to use the insurance value, it should ensure that this approach is applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.</i></p> <p>The minutes of 23rd April 2025 confirm that the asset register was confirmed as accurate as part of the council's review of year-end figures.</p> <p>From a review of the asset register alongside the insurance cover provided, confirmation is given of the overall adequacy of cover of insurance for the ensuing year. Appropriate insurance is in place under generic category headings based on policy declared values.</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>11. Internal Audit:</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2024 was considered at the meeting of 27th June 2024 with accepted and approval of both the report and the actions to be undertaken over the coming year.</p> <p>The following recommendations were raised in the internal audit report for the period ending 31st March 2024 with updates as to progress provided at the meeting of 16th September</p> <ol style="list-style-type: none"> 1. Total of s106 funds in each bank account should be stated at year-end 2. Systems to be implemented to ensure salaries and taxes are paid correctly. 3. Publish information in accordance with the relevant Transparency Code. 4. Make correct provision for the exercise of public rights <p><i>Comment: Council has noted that the annual internal audit report should inform the Council's response to Assertion 2 and Assertion 6 of the annual governance statement and that it should minute its review of the report and actions planned from the outcomes of the AGAR tests and content of the narrative report from the Internal Auditor.</i></p> <p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally</p>

	<p>reviewed the scope and effectiveness of its internal audit arrangements at the meeting at which the independent internal auditor was appointed for the year under review. Mrs Waples was appointed to act as the parish council's independent internal auditor, for the year 2024-2025 at a meeting of full Council of 18th June 2024.</p> <p><i>Comment: Council has understood the requirements, under proper practices, that it should have in place an audit plan detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
<p>12. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report • Publication requirements 	<p>The External Auditor's Certificate and Report for the year ending 31st March 2024 was considered by the Parish Council at its meeting of 18th November 2024. A review of the External Audit Certificate as submitted to the meeting notes that "Section 1, Assertions 2 and 7 have been incorrectly completed. In their detailed report the internal auditor has noted duplicate payments (since corrected) in respect of salaries and PAYE/NI and notes that this issue has been raised in prior years. This is consistent with the with the Internal Auditor's response to Internal Control Objective G.</p> <p>Information has come to our attention highlighting that the smaller authority does not have an email management system in place whereby it has an email account that belongs to another authority and to which the smaller authority has access.</p> <p>Other matters to be brought to the attention of the authority were submitted as follows: "IN the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to publishing information on a website. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.</p> <p>Following a review of the website, the Internal Auditor is unable to confirm that council complied with the publication requirements of the Accounts and Audit Regulations 2015 and published the External Auditor Certificate by 1st October 2024 along with the notice detailing the conclusion of the audit and the manner in which the auditor's certificate and opinion would be available for inspection.</p> <p>Recommendation: in accordance with Regulation 16 of the Accounts and Audit Regulations council should be aware that there is a requirement to publish a statement stating that the audit has been completed and giving details of the public's rights on inspection under section 25 of the 2014 Act stating where and when those rights may be exercised. Section 20 also requires the annual audit letter to be considered by the authority and to be published (including publication on the council's website.</p>

13. Year-end procedures.**Examination of:**

- **Appropriate accounting procedures used**
- **Bank Statements and Cash Book agree**
- **Has the appropriate end of year Annual Governance and Accountability Return (AGAR) documentation been completed?**
- **Where an authority certified itself exempt in 2022/23 did it met the exemption criteria and correctly declared itself exempt?**
- **Was there the opportunity provided for the exercise of electors' rights during Summer 2023?**
- **Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.**

Accounts are produced on a receipts and payments basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced.

As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 and it fulfils the eligibility criteria and may complete the Annual Governance and Accountability Return Part 2 and claim exemption from external audit.

However, the form submitted for internal audit review is Form 3 and it is assumed that council has elected to have a limited assurance review.

The Annual Governance and Accountability Return (AGAR) to be presented to full Council for approval was examined and the following figures are those upon which this audit has been completed and are assumed to be included by the RFO for inclusion in Section 2 Accounting Statements 2024 – 2025 (rounded for purposes of the Return):

		2023-2024	2024-2025
Balances brought forward	Box 1	126,410	152,213
Annual Precept	Box 2	15,000	18,000
Total Other Receipts	Box 3	41,896	1,368
Staff Costs	Box 4	6,423	5,633
Loan Interest / Capital Repayments	Box 5	0	00
Total Other Payments	Box 6	24,670	8,593
Balances Carried Forward	Box 7	152,213	157,355
Total Cash and Investments	Box 8	152,213	157,355
Total Fixed Assets	Box 9	48,271	76,785
Total Borrowings	Box 10	0	0

As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2023 - 2024, it was not able to certify itself as an exempt authority.

Council has demonstrated that it provided for a period for the exercise of elector's rights during Summer 2023 with the dates set as 28th June to 9th August 2024 with the Notice being dated 27th June 2024, as seen on the council's website and as confirmed in the meeting of 27th June 2024.

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

	<p><i>external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p>The Internal Auditor is unable to confirm that the council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 and published all of the following for the year 2023 - 2024 on a publicly accessible website: those in bold were missing from the website</p> <p>Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</p> <p>Conclusion of the audit Section 3 – The External Auditor Report and Certificate Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review. <i>Comment: Council might wish to note that there is a requirement to ensure that the audited Sections 1, 2 and 3 remain available for public access for a period of not less than 5 years from the date of publication.</i></p>
<p>14. Transparency Code. Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<p>To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council should be aware that the following should be published on a public website not later than 1 July:</p> <p>Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register</p> <p>and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</p>
<p>15. General Data Protection Regulations (GDPR). Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Model Publication Scheme Compliance with GDPR requirements 	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>Council has adopted a Publication Scheme under the Freedom of Information Act 2000. The Act requires to provide access to information held which must be published proactively. <i>Comment: council might wish to review the provisions contained within the act ensuring that the contents are up to date and applicable to the parish council. It is noted that the scheme was last</i></p>

	<p><i>adopted / reviewed in March 2021.</i></p> <p>Council should seek to take active steps to ensure compliancy with the GDPR requirements and is advised to consider the production and adoption of policies that provide clear responsibilities and obligations of Great Abington Parish Council in respect of the collecting, using and protecting of personal information in accordance to the provisions of the GDPR.</p> <p>Recommendation: whilst council is reviewing the information held by the council, it should ensure that the council's own Privacy Policy is uploaded to the website which encompasses the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party.</p>
16. Responsibilities as a Trustee	<p>The Council has no sole trustee responsibilities.</p>
<p>17. Additional comments.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Signing of Declaration of Acceptance of Office • Register of Interests • Minutes • Treatment of Apologies • Openness of Local Government Bodies Regulations 2014 • Policies • Accessibility for websites and Mobile Applications • Use of secure email 	<p>Council held its Annual Meeting of the parish council on 20th May 2024 with the election of the Chair the first item on the agenda in accordance with legislation.</p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all councillors, on being elected to office, including that of Chair have signed a declaration of acceptance of office in the presence of the clerk.</p> <p>Evidence was seen on the District Council's website of the Register of Interests for only five of the serving councillors.</p> <p>Recommendation: council should review the links for all of its members noting that where the parish council has its own website, its register of members' interests for all serving councillors must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012).</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting, the Council has approved the minutes and given further approval for them so to be signed.</p> <p><i>Comment: Council has noted that LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves provided that they are consecutively numbered and has implemented such a system.</i></p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and</p>

	<p>came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).</p> <p>Recommendation: council should ensure that it abides by the regulations and seek to publish a range of information online to ensure it is compliant with the provisions of the 2014 Act. In particular, council should note that its adopted Standing Order 1k is no longer covered by legislation.</p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities.</p> <p>Recommendation: Council should review the provisions of the Regulations to ensure that it is compliant and produce an Accessibility Statement detailing how information will be produced on its website and how to gain access to content that is not readily accessible.</p> <p>Council does not have its own domain name, nor does it have an email address for the clerk that is council owned. Council should note guidance which states that for GDPR purposes, private email addresses should not be used for council purposes. Council is advised to consider using a secure e-mail system with a gov.uk address which is owned by the parish council (sections 1.26 and 5.205-5.208 of the Practitioners' Guide to Proper Practices – March 2024).</p> <p>Recommendation: guidance over email management can be found within the Practitioners' Guide for 2025 as produced by SAPP (formally JPAG). Council should note a new Assertion will be introduced for the year 2025-26 which covers Digital and Data compliance and the requirement for council to use a secure e-mail system within a council owned domain.</p> <p>Council's files are regularly backed up and held in a suitable manner.</p>
<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in completing this audit. Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to members and management that key risks are being managed effectively, a number of comments and recommendations have been made in the light of the year ending 31st March 2025 with areas identified that should be expanded to provide independent assurance that the council's risk management, governance and internal control processes are operating effectively.</p> <p><i>For further information and for the year effective 1st April 2025 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2025.</i></p>	

Victoria S Waples

GREAT ABINGTON ANNUAL INTERNAL AUDIT – 2024 - 2025

Date of Internal Audit Review: 15.06.25 -20.06.25

Date of Internal Audit Report: 20.06.25

Victoria S Waples, CiLCA, BA(Hons), PSLCC
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