

Report to Ufford Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2025

1. Introduction and Summary.

1.1 The Internal Audit for the year 2024/25 confirmed that the Council maintains effective governance arrangements including a robust and effective framework of internal control and risk management. The Internal Audit review, undertaken on the documentation provided to the Internal Auditor and on the information published on the Council's website, has confirmed that the Council maintains an effective framework of financial administration and internal financial control. The Council displays many examples of good financial practice including during 2024/25 the appointment of a Councillor Internal Controller to undertake additional reviews of the Accounts and transactions during the year.

1.2 By examination of the 2024/25 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs and produced high quality financial management information to enable the Council to make well-informed decisions.

1.3 The Clerk/RFO is commended for the careful and comprehensive presentation of the Council's documents for the internal audit.

1.4 The Accounts for the year confirm the following:

Total Receipts for the year: £73,953.33

Total Payments in the year: £74,204.89

Total Reserves at year-end: £32,138.90

1.5 The Annual Governance and Accountability Return (AGAR) to the External Auditors was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2024/25 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2024):</i>	<i>Box 1: £32,390</i>
<i>Annual Precept 2024/25:</i>	<i>Box 2: £23,821</i>
<i>Total Other Receipts:</i>	<i>Box 3: £50,132</i>
<i>Staff Costs:</i>	<i>Box 4: £15,160</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £59,044</i>
<i>Balances carried forward (31 March 2025):</i>	<i>Box 7: £32,139</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £32,139</i>
<i>Total fixed assets:</i>	<i>Box 9: £128,873</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.6 Sections One and Two of the AGAR are due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2024/25 within the AGAR.

1.7 Details of the Internal Audit work carried out on the adequacy of systems of internal control and comments arising from the review are made below. One recommendation is being put forward (see item 4.4 below):

The CCLA Public Sector Deposit Fund is not covered by the Financial Services Compensation Scheme (FSCS) protection as it is a money market fund and considered an investment, not a bank account. Accordingly it is recommended that, in addition to the Risk Register entry of 'CCLA Funds not providing an expected level of return', an entry should be made to indicate that the CCLA Public Sector Deposit Fund is not covered by the FSCS protection.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (*examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation*).

2.1 The **Annual Parish Council meeting** took place on 28 May 2024. The first item of business was the Election of a Chair, as required by the Local Government Act 1972. The Council elected a Vice-Chair, confirmed any banking Standing Orders and Direct Debits set up in the Council's bank accounts and appointed Representative Councillors and Officers. Councillors were reminded at the meeting to review their entries in the ESC Register of Interests website.

2.2 **Standing Orders** are in place; they were reviewed and approved by the Council at the meeting held on 15 October 2024 to reflect the latest model documents and guidance provided by the National Association of Local Councils (NALC). An addition to Standing Orders was agreed on 21 January 2025 relating to the appointment of Trustees to other bodies. Subsequent to that, revisions to the model Standing Orders were published by NALC on 31 March 2025 and the Clerk/RFO has advised the Internal Auditor that these will be reviewed at the Council's meeting in May 2025.

2.3 The Council's **Financial Regulations** were reviewed and approved by the Council at the meeting held on 18 June 2024 to reflect the latest model documents and guidance provided by NALC. Minor revisions to the model Financial Regulations were published by NALC on 13 March 2025 and the Clerk/RFO has advised the Internal Auditor that these will be reviewed at the Council's meeting in May 2025.

2.4 The Council is applying the **General Power of Competence (GPoC)**. At its meeting on 23 May 2023 the Council declared that it was an eligible Council to use the GPoC, having sufficient elected Councillors and a suitably qualified Clerk and adoption of the Power was agreed. The GPoC continues in place until May 2027.

2.5 The Clerk's position as **Responsible Financial Officer (RFO)** was re-affirmed by the Council at its meeting on 28 May 2024.

2.6 The Council demonstrates good governance practice by maintaining a **Projects List** which details the operations planned and being undertaken by the Council and against which progress can be monitored.

2.7 The **Council's Minutes** are extremely well presented and provide clear evidence of the decisions taken by the Council in the year. Each page of the Minutes is consecutively numbered and signed/initialled by the Chair of the meeting at which the Minutes are approved.

2.8 The Council is registered with the **Information Commissioner's Office (ICO)** as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA056410 refers, expiring 21 May 2025). Whilst the Council is not required to formally appoint a Data Protection Officer, the Council demonstrates good practice by resolving that the Clerk/RFO should undertake this role.

2.9 The Council demonstrates compliance with the **General Data Protection Regulations (GDPR)** through the adoption of a Data Protection Statement, Legal and Privacy Statement, Cookies Policy, Information Protection Policy, Data Protection Impact Assessment, a Data Protection Risk Assessment, an Information Security Incident Policy, CCTV Policy and a Retention of Documents and Records Policy (all of which have been published on the Council's website).

2.10 The Council has made significant progress in creating a **Neighbourhood Plan (NP)**. At its meeting on 19 April 2022 the Parish Council received reports on the NP Launch Meetings and agreed that the NP process be officially started. A Neighbourhood Plan Steering Group (NPSG) was formally established to take the project forward. At the meeting on 17 May 2022 the Council appointed Rachel Leggett and Associates as Consultant for the purposes of constructing a NP for Ufford.

2.11 The Council agreed on 20 February 2024 that the Pre-Submission Draft Plan should be sent out for Consultation. The Exhibition which took place on 14 March 2024 attracted over 80 visitors. The Council continued to receive updates on the work undertaken by the NP Steering Group and the progress of the Plan during the 2024/25 year.

2.12 At the meeting on 15 October 2024 the Council noted that the 'Submission' version of the Plan included all the comments raised by the public, statutory bodies and members of the Parish Council. The Council resolved to send the Submission Ufford Neighbourhood Plan and all accompanying documentation to East Suffolk Council.

2.13 On 18 February 2025 the Council reviewed the previously adopted **LGA Code of Conduct for Councillors**. The Council demonstrates good practice by periodically reviewing and adopting, as required, the Code of Conduct in order to emphasise the requirements and responsibilities placed upon each individual Councillor.

2.14 A **Website Accessibility Statement** has been published on the Council's website to assist in the compliance with the Website Accessibility Regulations.

2.15 The Council has recently moved to a **gov.uk** domain for the Website and email addresses to achieve greater security and to meet Best Practice as prescribed by the Joint Panel on Accountability and Governance (JPAG) and NALC.

3. Accounting Procedures and Proper Book-keeping (*examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting*).

3.1 The Cashbook Spreadsheet was found to be in very good order and well presented. VAT payments are tracked and identified within the Cashbook. The Spreadsheet is well referenced and facilitates an audit trail to the Bank Statements/on-line payments and the monthly financial information prepared by the Clerk/RFO. A sample of supporting invoices, vouchers and receipts was examined and found to be in good order.

3.2 The Council has comprehensive documentation and financial data in place. The financial information and documentation were extremely well presented for the internal audit.

3.3 A Statement of Significant Variances (explaining significant differences in receipts and payments between the years 2023/24 and 2024/25) has been prepared by the Clerk/RFO for submission to the External Auditors and publication on the Council's website.

3.4 Re-claims to HMRC for VAT paid were regularly made, as follows:

- a) A re-claim for £548.63 VAT paid in the period 1 February 2024 to 30 April 2024 was submitted to HMRC on 30 April 2024 and received at bank on 9 May 2024.
- b) A re-claim for £391.88 VAT paid in the period 1 May 2024 to 31 July 2024 was submitted to HMRC on 31 July 2024 and was received at bank on 5 August 2024.
- c) A re-claim for £4,123.52 VAT paid in the period 1 August 2024 to 31 October 2024 was submitted to HMRC on 31 October 2024 and was received at bank on 5 November 2024.
- d) A re-claim for £3,035.09 VAT paid in the period 1 November 2024 to 31 January 2025 was submitted to HMRC on 31 January 2025 and received at bank on 5 February 2025.

3.5 A Community Infrastructure Levy (CIL) Annual Report for 2024/25 has been prepared by the Clerk/RFO. The Report confirmed the CIL balance of £8,650.82 brought forward from 2023/24 and CIL receipts of £6,116.74 in the year. The total amount of £6,588.14 was applied on the following projects during the year:

Community Hall Toilet Refurbishment:	£5,834.73
Notice Board (Costs after partial grant from SCC):	£470.96
Projector (50% of cost after grant from ESC):	£282.45

3.6 The CIL Fund amount of £8,179.42 has accordingly been carried forward as at 31 March 2025. A copy of the CIL Annual Report for 2024/25 has to be published on the

Council's website and submitted to the District Council no later than 31 December 2025.

4. Bank Reconciliation (*Regularly completed and cash books reconcile with bank statements*).

4.1 The Minutes of the Council's meetings include confirmation that a nominated Councillor has examined and confirmed that the entries in the Accounts agree with the figures in the bank and investment accounts.

4.2 On 20 February 2024 the Council agreed that £25,000 from the Public Sector Deposit Fund Account be placed with the CCLA Public Sector Deposit Fund. The Clerk/RFO confirmed to the Council on 16 April 2024 that the transfer had taken place.

4.3 At the Council's meeting on 18 February 2025 the Clerk/RFO reported that there was currently in excess of £16,000 in the Current Account with Lloyds Bank earning no interest. The Council agreed that up to £10,000 should be moved to CCLA, with the remaining funds being placed into the Instant Access Deposit Account, where it would be earning a small amount of interest but could be moved back to the Current Account as required.

4.4 Funds held in Lloyds Bank are covered by the Financial Services Compensation Scheme (FSCS) deposit protection up to the amount of £85,000. The CCLA Public Sector Deposit Fund is not covered by the FSCS protection as it is a money market fund and considered an investment, not a bank account.

Recommendation: In addition to the Risk Register entry of 'CCLA Funds not providing an expected level of return' an entry should be made to indicate that the CCLA Public Sector Deposit Fund is not covered by the FSCS protection.

4.5 At the year-end 31 March 2025 the Council's Lloyds Treasurer's (Current) Account statement as at 31 March 2025 displayed a balance of £100, the Instant Access Account £10,768.25 and the CCLA Account £21,270.65 and reconciled with the End-of-Year Accounts and agreed with the overall Bank Reconciliation.

5. Year End procedures (*Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate*).

5.1 End of Year accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were undertaken and were also found to be in good order.

6. Policies, Procedures and Protocols in place.

6.1 The Council has a wide range of formal policies and procedures in place, in addition to those in compliance with the GDPR, to assist good governance and

management. These include (inter alia) a Freedom of Information Procedure, Equal Opportunities Policy, Safeguarding Children and Vulnerable Adults Policy, Dispensation Policy, Protocols for Public Participation in Council Meetings, a Grants Awards Policy, Communications Policy Bring Your Own Device Policy, Health and Safety Policy and a Formal Complaints Procedure (all of which have been published on the Council's website).

6.2 At its meeting on 16 January 2024, the Council noted that the Health and Safety Policy was quite onerous given its prescriptive nature and consequently at the newly proposed quarterly review stage a definitive 'check list' should be reviewed by the Council to ensure adherence to the policy guidelines. The Policy was again reviewed and adopted by the Council on 28 May 2024. Quarterly Health and Safety Reviews were undertaken by the Council.

6.3 The Council reviewed and adopted an Anti-Harassment and Bullying Policy at the meeting on 19 November 2024.

7. Internal Control & the Management of Risk (*Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly*).

7.1 The Council received and adopted the Internal Control Statement and Internal Control Report for the year ended 31 March 2024 at its meeting on 16 April 2024. A copy has been published on the Council's website. The Clerk/RFO confirmed that the Internal Control Statement for the year ending 31 March 2025 is on the agenda for the April 2025 meeting of the Council.

7.2 The Council's Internal Control arrangements, including the appropriateness of the Internal Auditor, were reviewed and agreed by the Council at its meeting on 21 January 2025 (Minute 5b refers). Leading into this review, the Clerk/RFO had consulted the Internal Auditor regarding any additional best practice controls that the Council should maintain and it had been recommended to the Council to appoint a 'Councillor Internal Controller' to carry out additional checks to the Accounts. At the meeting on 21 January 2025, Councillor Bennett was nominated and agreed to undertake this role.

7.3 The Council's Risk Assessment (Risk Register) documents (Financial and Non-Financial) provide a comprehensive analysis of the risks faced by the Council and the control measures in place to mitigate the risks identified. Both documents were received and adopted by the Council at its meeting on 18 March 2025 (Draft Minutes 14a and 14b refer). An addition to the Risk Register has been recommended (see item 4.4 above).

7.4 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for management of risk, with the review suitably Minuted.

7.5 At the meeting on 18 February 2025 Councillor Bennett reported that he had carried out his role as Councillor Internal Controller and had checked all entries back

to April 2024. He had found no errors but had discovered some invoices that had not been initialled by the authoriser of the payment, even though it was recorded in the Minutes that they had reviewed the respective invoices. The Council agreed that all authorisers should take greater care to initial the invoices in future. Councillor Bennett also agreed to work with the Clerk/RFO to set up an agreed process/check list for the role.

7.6 Insurance was in place for the year of account. The draft insurance pre-renewal questionnaire was considered and approved by the Council on 16 July 2024.

7.7 At its meeting on 17 September 2024 the Council received the Insurance renewal documents and agreed to sign up to the three-year long-term agreement and pay the premium quoted. The insurance renewal of £1,834.03 to AJ Gallagher (insurance brokers) was approved by the Council and paid on 18 September 2024. The insurance cover runs from 1 October 2024 to 30 September 2025 under a long-term agreement with Hiscox Insurance Company until 30 September 2028. Public Liability cover and Employer's Liability cover each stand at £10m. The insurance cover in the event of Councillor/Staff fraud or dishonesty stands at £150,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.

7.8 An important area of risk management within local councils concerns the adequate maintenance of play equipment. Regular and timely inspections are important to protect the safety of users. The Clerk/RFO confirmed that David Bracey (Play Safety Inspections) undertakes the inspections (one each quarter with one of these being the RoSPA Standard Annual Inspection).

7.9 The Clerk/RFO confirmed that Visual Inspections of the play equipment are routinely undertaken by nominated Councillors and any issues arising reported to her in line with the 'Responsibilities' listed in the Asset and Responsibilities Register

7.10 At the meeting on 17 December 2024 the Council reviewed and adopted the **Emergency Plan** which had been constructed by Councillor Bennett and Councillor Hawthorne and the Clerk/RFO with the support from other Councillors and local residents.

8. Budgetary controls (*Verification of the budgetary process with reference to Council Minutes and supporting documents*).

Precept 2024/25: £23,821 (19 December 2023, Minute 9c refers).

Precept 2025/26: £26,106 (17 December 2024, Minute 5c refers).

8.1 A **Draft Budget for the year 2024/25** was initially considered at the Council's meeting on 21 November 2023 (Minute 10c refers). A revised Draft Budget and the Precept for 2024/25 were considered and approved by the Council at the meeting held on 19 December 2023 (Minute 9c refers).

8.2 A **Draft Budget for the year 2025/26** was considered at the Council's meeting on 19 November 2024. An updated Draft Budget and the Precept for 2025/26 were

considered and approved at the meeting held on 17 December 2024 (Minutes 5b and 5c refer).

8.3 The Precepts were agreed in Full Council and the Precept decision and amount have been clearly Minuted. The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

8.4 Good budgetary procedures are in place. The Council prepared detailed estimates of the annual budget and of receipts and payments.

8.5 The estimates of the annual budget and of receipts and payments were used effectively by the Council during 2024/25 for budgetary control purposes with reports being made to Council at each meeting.

8.6 The Council has a Reserves Policy in place. A copy of the Policy has been published on the Council's website and refers to the JPAG's Proper Practices recommendation that General Reserves should be maintained at between 3- and 12-months' equivalent of net expenditure. The Council reviewed the level of Reserves at its meeting on 18 March 2025 and additions of Legal Fees Reserve and Insurance Excess Reserves were discussed and added to the existing list.

8.7 Overall Reserves available to the Council as at 31 March 2025 were £32,138.90. Of those, the Allocated (Earmarked) Reserves and Restricted Reserves (CIL) totalled £21,764.02 as follows:

Election Costs:	£1,200.00
Play Park Refurbishment:	£4,500.00
Car Park Refurbishment:	£4,100.00
Neighbourhood Plan Grant:	£784.60
Insurance Excess Reserve:	£1,000.00
Legal Fees Reserve:	£2,000.00
CIL Restricted Reserve:	£8,179.42

8.8 General Reserves (Overall Reserves less Earmarked/Restricted Reserves) as at 31 March 2025 accordingly totalled £10,374.88, equivalent to 39.7% (or 4.7 months) of the 2024/25 Precept, and is within the Council's General Reserves Policy and JPAG's Proper Practices recommendation. It is considered that the Council currently maintains sufficient Overall Reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur.

9. Income Controls (*regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms*).

9.1 Receipts are routinely reported to meetings of the Council. Those recorded in the Cashbook were cross referenced with the Council's bank statements on a sample basis and were found to be in good order.

9.2 At the meeting held on 17 January 2023 the Council reviewed the rents payable by the Ufford Tennis Club, Ufford Football Club and the Ufford Community Hall. The

Council agreed to raise the annual rents as from 1 April 2023 in respect of the Tennis Club (to £350) and the Football Club (to £100). The Council agreed that there would be no change to the Community Hall rent (£800) with a review to be undertaken in January 2026 (Minute 10b refers).

9.3 The Council agreed on 28 May 2024 to the additional use of the football pitch by Woodbridge Youths Football Club at an additional charge of £50 p.a.

10. Petty Cash (*Associated books and established systems in place*).

10.1 A Petty Cash system is not in use. An expenses system is in place, with on-line payments being made for expenses incurred.

11. Payroll Controls (*PAYE/NIC in place; compliance with HMRC procedures; records relating to contracts of employment*).

11.1 Payroll Services are operated on behalf of the Council by the Suffolk Association of Local Councils (SALC) in accordance with HMRC requirements. Detailed payslips are produced, PAYE is in operation and contributions are being made to the SCC Local Government Pension Scheme on a monthly basis. The Council displays good practice in using the services of a third party to calculate Pay and PAYE amounts. SALC performs this service for a reasonable cost.

11.2 At the meeting held on 28 May 2024 the Council discussed the work undertaken by the Clerk/RFO to support the Neighbourhood Plan project. The Council resolved that the 3 extra hours per week should continue to be paid to the Clerk (the increase from 12.5 to 15.5 hours per week) until the end of Stage 4 of the Plan when the hours would be reviewed again.

11.3 At the meeting on 16 July 2024 the Council agreed to provide a contribution towards the Clerk/RFO's monthly Broadband costs and the Clerk/RFO's Office Allowance was raised to £12 per week, to cover this additional expense.

11.4 At the meeting on 17 September 2024 the Council reviewed its decision to pay the Clerk £12 per week as a Working from Home Allowance and the impact this had on her Tax liability. The Clerk/RFO advised the Council that Working from Home Allowance had been set at a maximum of £6 per week by HMRC and up to this limit had no bearing on an employee's tax burden. The Council resolved that the contribution towards Broadband costs be reverted back to the £22.50 per month, as originally requested.

11.5 Following the national agreement for local government officers' pay, the Council agreed at its meeting on 19 November 2024 to raise the Clerk/RFO's salary in line with the recommended rate for SCP17 with effect from 1 April 2024.

11.6 The Council also agreed on 19 November 2024 that, with effect from 1 January 2025, the Clerk/RFO would return to being paid 12.5 hours per week (54.17 hours per month). Any significant additional hours relating to the Neighbourhood Plan undertaken in 2025 would be recorded and either paid as overtime or time taken in

lieu. The Internal Auditor was able to confirm that Gross Salary payment for 54.17 hours was made to the Clerk/RFO in February and March 2025. There was an underpayment in the January 2025 salary payment which was corrected by SALC in the February salary payment. In addition, as part of the sample testing undertaken by the Internal Auditor, SALC confirmed the correctness of the amount of back pay between 1 April 2024 and 30 October 2024 and the salary paid in November 2024, December 2024 and January 2025.

11.7 The Council has a number of Staffing Policies and Procedures in place, including a Sickness and Absence Policy, Grievance Procedure and a Disciplinary Procedure.

11.8 With regard to the legislation relating to workplace pensions, the necessary re-declaration of compliance as required by the Pensions Regulator under the Pensions Act 2008 was made by the Clerk/RFO on 7 July 2022. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

12. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

12.1 An Asset and Responsibilities Register is in place and was reviewed and adopted by the Council at its meeting on 17 September 2024. The Register was similarly reviewed and adopted by the Council at its meeting on 18 March 2025.

12.2 The introduction to the Register highlights that some of the valuation figures have been arrived at through best endeavours using the information known at the time. Pictures of the assets are held by the Clerk/RFO. The Register is reviewed on an annual basis and assets are entered, adjusted or removed as and when appropriate.

12.3 The Internal Audit confirmed that assets are recorded at cost value and in the instances where the actual cost is unknown the asset is recorded at a nominal £1 community value. The total value of £128,873 (rounded for purposes of the AGAR) is displayed as at 31 March 2025, a (rounded) net increase of £1,588 in the value of £127,285 at the end of the previous year, 31 March 2024.

12.4 The net increase in the value in the year arises through the following:

- Parklands Wooden Notice Board (2010) – Removed - £1,200.00
- Parklands Metal Notice Board – Added - £1,420.96
- HP Officejet Pro Printer – Added - £183.33
- ACER DLP Projector – Added - £564.90
- MB-KM brush cutter Kombi Tool – Added - £124.17
- Defibrillator Case (2025) – Added - £495.00

12.5 The Asset Register complies with the current requirements which provide that each asset should be recorded at a consistent value, year-on-year.

12.6 A copy of the Asset Register has been published on the Council's website.

13. Internal Financial Controls, Payments Controls and Audit Procedures (Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).

13.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive financial reports to Council meetings. Councillors are provided with information to enable them to make informed decisions. A copy of each month's Accounts is presented to Councillors for review and approval.

13.2 The Council receives, at each meeting, lists of payments for review and authorisation, payments made since the previous meeting and any sums received. Payments and receipts are listed in the Council's Minutes as part of the overall financial control framework.

13.3 The Clerk/RFO confirmed to the Internal Auditor that she has 'Create Only' access and designated Authorising Councillors have 'Create and Authorise' access. After payments have been agreed by the Council, the Clerk/RFO sets up the payments within the on-line banking system and submits the Online Payments List to two Councillor Authorisers with scanned copies of the invoices. The two Councillor Authorisers are asked to check the invoices/receipts, check the Payments Lists and then counter authorise the payment. Any payments made between Council meetings are later ratified at the next Council meeting.

13.4 The Clerk/RFO updates the financial accounts at the end of each month and constructs an Income and Expenditure Analysis for each month.

13.5 Online payments were examined by the Internal Auditor on a sample basis by verifying the entries in the bank account with the supporting documentation and the detailed entries in the Cashbook. All was found to be in order within the sample examined.

13.6 No cheques were recorded as being prepared during the year 2024/25.

13.7 The Internal Audit Report for the year 2023/24 (dated 6 April 2023) was received and accepted by the Council at its meeting on 16 April 2024. No matters of concern were raised in the report.

13.8 The Internal Auditor for the year 2024/25 was formally appointed by the Council at its meeting on 28 May 2024 and confirmed at the meeting on 25 January 2025.

14. External Audit (Recommendations put forward or comments made following the annual review).

14.1 The Report and Certificate dated 15 July 2024 from the External Auditors, PKF Littlejohn LLP, for the year 2023/24 was reported to the Council at its meeting on 17 September 2024. No matters came to the External Auditors' attention to give any

cause for concern. The Clerk reported that the Notice of Conclusion of Audit and Section 3 of Part 3 of the 2023/24 AGAR had been received from PKF Littlejohn LLP and both had been published on the website and the notice had been placed in the notice board.

15. Publication Requirements.

15.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website:

To be published by 1 July:

Notice of the period for the exercise of Public Rights

AGAR - Sections 1 and 2.

15.2 Documents in respect of the year 2023/24 had been published and were readily accessible on the Council's webpage:

<https://ufford.suffolk.cloud/parish-council/accounts/year-ending-31st-march-8/>

15.3. The items listed below are to be published following completion of the External Audit (and no later than 30 September):

Notice of Conclusion of Audit

AGAR - Section 3

AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

15.4 The Internal Auditor was able to confirm that the documents were readily accessible on the Council's webpage:

<https://ufford.suffolk.cloud/parish-council/accounts/year-ending-31st-march-8/>

16. Additional Comments

16.1 I would like to record my appreciation to the Clerk/RFO for her assistance during the audit work. I would particularly like to commend the Clerk/RFO for the excellent presentation of the Council's documents for the audit.



Trevor Brown, CPFA

Internal Auditor

14 April 2025