

Report to Ufford Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2026

1. Introduction and Summary.

1.1 The Internal Audit for the year 2025/26 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 continues to maintain an effective framework of financial administration and internal financial control. The Council displays many examples of good financial practice.

1.2 By examination of the 2025/26 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 to be commended for the extremely 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: £42,587.18

Total Payments in the year: £37,915.64

Total Reserves at year-end: £36,810.44

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 2025/26 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2025):</i>	<i>Box 1: £32,139</i>
<i>Annual Precept 2025/26:</i>	<i>Box 2: £26,106</i>
<i>Total Other Receipts:</i>	<i>Box 3: £16,481</i>
<i>Staff Costs:</i>	<i>Box 4: £13,317</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £24,599</i>
<i>Balances carried forward (31 March 2026):</i>	<i>Box 7: £36,810</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £36,810</i>
<i>Total fixed assets:</i>	<i>Box 9: £136,553</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 2025/26 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.

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 20 May 2025. The first item of business was the Election of a Chair, as required by the Local Government Act 1972. The Council confirmed the Direct Debits set up in the Council's bank accounts (there were no Standing Orders) and appointed Representative Councillors and Officers. Councillors were reminded at the meeting to review their entries in the ESC Register of Interests website. A Vice-Chair was elected by the Council at its meeting on 17 June 2025.

2.2 **Standing Orders** are in place; they were reviewed and approved by the Council at the meeting held on 20 May 2025. The document reflects the model document and guidance provided by the National Association of Local Councils (NALC). A copy has been published on the Council's website.

2.3 The Council's **Financial Regulations** were also reviewed and approved by the Council at the meeting held on 20 May 2025 to reflect the model document and guidance provided by NALC. A copy has also been published on the Council's website.

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 20 May 2025.

2.6 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.

2.7 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 2026). The Clerk/RFO is the Council's designated Data Protection Officer.

2.8 The Council demonstrates compliance with the **General Data Protection Regulations (GDPR)** through the adoption of Data Protection Policies and Protocols. The following were reviewed and approved by the Council on 20 January 2026:

CCTV Policy (Jan 2026)
Data Protection Impact Assessment (Jan 2026)
Information Protection Policy (Jan 2026)
Information Security Incident Policy (Jan 2026)
Retention of Documents and Records Policy (Jan 2026)
Data Protection Risk Assessment (Jan 2026)

2.9 The Council adopted an IT Policy on 17 February 2026 to support the existing Data Protection Policies and assist compliance with the new Assertion 10 in the Annual Governance Statement in the 2025/26 AGAR.

2.10 At its meeting on 15 July 2025 the Council received official notification of the Ufford **Neighbourhood Plan (NP)** Referendum result with 92.8% of those voting being in favour of the Plan. The official report from East Suffolk Council NP Team praised the work of the Ufford NP Steering Group. At its meeting on 21 October 2025 the Parish Council discussed ways to take the NP forward and agreed that a limited review of the Plan should take place every six months (starting Jan 2026), with members of the Council and the Steering Group being invited to an online meeting.

2.11 The first limited review of the NP was reported to Council on 17 February 2026 with the result that the consultant for the original plan (Rachel Leggett and Associates) would be asked to undertake an overall review in 2030/31.

2.12 On 17 February 2026 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.

2.13 The Council has 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 Smaller Authorities Proper Practices Panel (SAPPP). At its meeting on 21 October 2025 the Council agreed that gov.uk email addresses should be used by Councillors.

2.14 A new **Assertion 10: Digital and Data Compliance** forms part of the Annual Governance Statement (AGS) in the 2025/26 AGAR. The SAPPP Practitioners' Guide provides the following instruction regarding Assertion 10 - Digital and data compliance, at item 1.47 et seq:

'To warrant a positive response to this assertion, the authority needs to have taken the following actions:

- a) *Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk.*

- b) *All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.*
- c) *All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).*
- d) *All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).*
- e) *All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.*
- f) *All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.*
- g) *The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor.*
- h) *All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.'*

2.15 The Clerk/RFO has confirmed and provided evidence that the above requirements have been met by the Council as far as practicably possible; the Council is able to provide positive affirmation to Assertion 10 in the AGS.

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

3.2 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.

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

- a) A re-claim for £392.71 VAT paid in the period 1 February 2025 to 30 April 2025 was submitted to HMRC on 3 May 2025 and received at bank on 8 May 2025.

- b) A re-claim for £205.62 VAT paid in the period 1 May 2025 to 31 July 2025 was submitted to HMRC on 14 August 2025 and was received at bank on 19 August 2025.
- c) A re-claim for £916.65 VAT paid in the period 1 August 2025 to 31 October 2025 was submitted to HMRC on 3 November 2025 and was received at bank on 6 November 2025.
- d) A re-claim for £224.17 VAT paid in the period 1 November 2025 to 31 January 2026 was submitted to HMRC on 6 February 2026 and received at bank on 11 February 2026.

3.4 Community Infrastructure Levy (CIL) matters are reported to the Council as a matter of routine. The CIL Projects List is regularly reviewed and updated by the Council.

3.5 The CIL Annual Report for 2025/26 has been prepared by the Clerk/RFO. The Report confirmed the CIL balance of £8,179.42 brought forward from 2024/25 and CIL receipts of £4,340.24 in the year. The total amount of £4,234.09 was applied on the following projects during the year:

Purchase of Defibrillator Pads:	£155.00
Speed Indicator Device Batteries:	£175.50
Work to trees in Parklands Wood:	£1,160.00
Removal of EV Charging Point:	£85.00
Community Hall Entrance Doors:	£1,791.31
Community Hall CCTV Upgrade:	£867.28

3.6 The CIL Fund amount of £8,285.57 has accordingly been carried forward as at 31 March 2026. A copy of the CIL Annual Report for 2025/26 has to be published on the Council's website and submitted to the District Council no later than 31 December 2026.

3.7 A Statement of Significant Variances (explaining significant differences in receipts and payments between the years 2024/25 and 2025/26) has been prepared by the Clerk/RFO for submission to the External Auditors and publication on the Council's website.

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

4.1 At the year-end 31 March 2026 the Council's Lloyds Treasurer's (Current) Account statement displayed a balance of £781.22, the Instant Access Account £4,520.71 and the CCLA Account £31,508.51 and reconciled with the End-of-Year Accounts (totalling £36,810.44) and agreed with the overall Bank Reconciliation.

4.2 Funds held in Lloyds Bank are covered by the Financial Services Compensation Scheme (FSCS) deposit protection up to the amount of £120,000. 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. At the meeting on 17 March 2026 the Council reviewed the investment returns on the CCLA Fund and agreed to retain the investment.

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, Anti-Harassment and Bullying Policy, IT and Electronic 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).

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's **Risk Assessment (Financial)** document was reviewed and adopted by the Council at its meeting on 20 May 2025 (Minute 18d refers). Following amendments, the document was adopted by the Council on 17 March 2026 (Minute 14b refers).

7.2 The **Risk Assessment (Non-Financial)** document was also reviewed and adopted by the Council on 17 March 2026.

7.3 Both the 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 have been published on the Council's website.

7.4 As part of its Internal Control arrangements, the Council appointed a '**Councillor Internal Controller**' (CIC) to carry out sample checks to the Accounts. At the meeting on 21 January 2025, Councillor Bennett was nominated and agreed to undertake this role. Councillor Bennett has remained in post since that appointment and undertakes reviews of the accounts quarterly, checking all invoices against the bank statements and reporting at the next meeting. Re-appointment of this post is due to be on the May 2026 Agenda of the Council's meeting.

7.5 The Councillor Internal Controller Policy was reviewed and adopted by the Council at its meeting on 20 May 2025 (Minute 18c refers).

7.6 At the meeting on 19 August 2025 the Council noted that Councillor Bennett had carried out the CIC review and that his report had been circulated to Councillors and Clerk/RFO. Similarly, at the meeting on 17 February 2026 the Council noted that Councillor Bennett had completed the Quarterly CIC checks, which are a valuable contribution to ensuring strong internal controls are being maintained within the Council.

7.7 The Council received and adopted the **Internal Control Statement** for the year ended 31 March 2025 at its meeting on 15 April 2025. 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 2026 is on the agenda for the April 2026 meeting of the Council.

7.8 At the meeting on 20 January 2026 the Council reviewed the Internal Controls observed by the Council and the appropriateness of the Internal Auditor. The Council felt that with the introduction of the Councillor Internal Controller and all other internal controls such as two signatories, viewing of the invoices by Councillors and monthly account Balance Sheets, were adequate internal controls for the Council. Similarly, the Council considered the accounting qualifications and local council experience of the current Internal Auditor and considered him an appropriate person to carry out the internal audit for the Council.

7.9 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.

7.10 **Insurance** was in place for the year of account. At the meeting on 16 September 2025 the Council assessed two Insurance quotations and the level of cover offered. The Council agreed a three year 'long term agreement' with Zurich Insurance. The insurance premium of £1,485.90 was approved by the Council and was paid on 19 September 2025. The insurance year cover runs from 1 October 2025 to 30 September 2026 under a long-term agreement with Zurich Insurance Company until 30 September 2028. Public Liability cover stands at £12m and Employer's Liability cover at £10m. The insurance cover in the event of Councillor/Staff fraud or dishonesty stands at £250,000, 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.

7.11 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).

7.12 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 Register

7.13 An **Emergency Plan** is in place, the Council having reviewed and adopted the Plan at the meeting on 17 December 2024. The Plan had been constructed by

Councillor Bennett, Councillor Hawthorne and the Clerk/RFO with the support from other Councillors and local residents.

7.14 A **Health and Safety Policy** is also in place. Quarterly Health and Safety Reviews are undertaken and the results reported to the Council and any issues arising are added to the Action List.

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

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

Precept 2026/27: £27,725 (19 December 2025, Minute 9b refers).

8.1 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.

8.2 A Draft **Budget for the year 2026/27** was initially considered at the Council's meeting on 18 November 2025. A revised Draft Budget and the Precept for 2026/27 were considered and approved by the Council at the meeting held on 16 December 2025.

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 2025/26 for budgetary control purposes with reports being made to meetings of the Council.

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 Best 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 17 March 2026 and an addition to Legal Fees Reserve and a new Neighbourhood Plan Review Reserve was created and added to the existing list.

8.7 **Overall Reserves** available to the Council as at 31 March 2026 were £36,810.44. Of those, the Allocated (Earmarked) Reserves and Restricted Reserves (CIL) totalled £23,085.57 as follows:

Election Costs:	£1,200.00
Play Park Refurbishment:	£4,500.00
Car Park Refurbishment:	£4,100.00
Neighbourhood Plan Fund:	£1,000.00

Insurance Excess Reserve: £1,000.00
Legal Fees Reserve: £3,000.00
CIL Restricted Reserve: £8,285.57

8.8 **General Reserves** (Overall Reserves less Earmarked/Restricted Reserves) as at 31 March 2026 accordingly totalled £13,724.87, equivalent to 50% (or 6 months) of the 2026/27 Precept, and is within the Council's General Reserves Policy and SAPP'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 (£790) with a review to be undertaken in 2026.

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.

9.4 The license fee for the use of the Recreation Ground for football was reviewed by the Council on 16 December 2025 and raised to £250 from April 2026 and to £350 from April 2027. The Clerk/RFO has confirmed to the Internal Auditor that the Fees for Tennis and the Community Hall are due to be considered by the Council in April 2026.

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 19 August 2025 the Council received details of the NJC Salary Pay Award 2025/26 and discussed aligning the Clerk's salary to those. The Clerk/RFO confirmed that her post was paid at NJC SCP 17 and the Council agreed that the new rate be paid (backdated to 1 April 2025). SALC applied the increase and made the necessary back pay in the September 2025 payroll. As at 31 March 2026 the post was paid at SCP 17 for 12.5 hours per week with the agreed allowances for subsistence, travel and broadband.

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

11.4 With regard to the legislation relating to workplace pensions, the Clerk/RFO confirmed to the Council on 20 May 2025 that the necessary re-declaration of compliance as required by the Pensions Act 2008 had been submitted to the Pensions Regulator on 9 May 2025. (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 Register** is in place and was reviewed, changes agreed and adopted by the Council at its meeting on 16 September 2025.

12.2 The Register was similarly reviewed and adopted by the Council at its meeting on 17 March 2026.

12.3 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.

12.4 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 £136,553 (rounded for purposes of the AGAR) is displayed as at 31 March 2026, a (rounded) net increase of £7,680 in the value of £128,873 at the end of the previous year, 31 March 2024.

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

- Grit Bin for Goldsmiths – Addition of £189
- Stihl Chain Saw – Addition of £729
- Old CCTV – Removal of £2,146
- Community Hall Front Doors – Addition of £6,791
- New CCTV – Addition of £2,117

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

12.7 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. Checks are undertaken Quarterly by the Councillor Internal Controller including examination of payments.

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 2025/26.

13.7 The Internal Audit Report for the year 2024/25 (dated 14 April 2025) was received and accepted by the Council at its meeting on 15 April 2025. The Report 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"*. The Risk Register (Financial) was amended by the Clerk/RFO and agreed by the Council to show that the CCLA funds are not covered by the FSCS protection.

13.8 The Internal Auditor for the year 2025/26 was formally appointed by the Council at its meeting on 20 May 2025 and confirmed at the meeting on 17 June 2025 (Minute 6c refers).

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

14.1 The Report and Certificate dated 17 July 2025 from the External Auditors, PKF Littlejohn LLP, for the year 2024/25 was reported to the Council at its meeting on 19 August 2025. 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 the 2024/25 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 2024/25 had been published and were readily accessible on the Council's webpage:

<https://ufford-suffolk-pc.gov.uk/parish-council/accounts/year-ending-31st-march-9/>

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-pc.gov.uk/parish-council/accounts/year-ending-31st-march-9/>

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

Trevor Brown

Chartered Institute of Public Finance and Accountancy

Internal Auditor

11 April 2026