Report to Saffron Walden Parish Council

Year-End Internal Audit of the Accounts for the period ending 31st March 2026

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 2026 can be summarized as follows:

Income to date:	£ 1,664,034 (rounded)
Expenditure to date:	£ 808,344 (rounded)
Precept figure:	£ 1,442,316 (rounded)
General Reserves:	£ 348,431 (rounded)
Earmarked Reserves:	£ 66,772 (rounded)

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**

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

Subject & tests conducted	Comments/Recommendations
1. Proper book-keeping. **Examination of** • **Cashbook** • **Reconciliations of cashbook**	The council continues with it's of the Omega Financial Software accounting package which produces a suite of tools to allow for reporting on an Income and Expenditure basis. The software is cloud based allowing for the software to be accessed via a browser with centrally managed back-ups and upgrades thereby adding an extra layer of encryption and security measures. The system supports multiuser licenses and makes use of the additional services such as purchase and sales ledgers, purchase orders processing, cemeteries (including memorials) and facilities booking management. *Comment: in accordance with Council's own Financial Regulation 3.1, the Responsible Financial Officer (RFO) has determined the most appropriate accounting procedures and financial records of the council in accordance with the Accounts and Audit Regulations.* The cashbook is reconciled monthly, regularly verified against bank statements and contains entries from day to day of all sums of money received and expended by the council along with matters to which the income and expenditure relate. In accordance with good practice, the accounting records also contain a record of income and expenditure in relation to claims made for contribution, grant or subsidies from a government department or other public body. The reconciliations conducted allow for the process of comparing internal records against statements from financial institutions and other external sources to ensure money that exits in an account matches money spent. By focusing on the actual movement of cash within the council, the RFO can ensure that there is an efficient system of cash flow management by using strategic practices such as timely invoicing, prudent inventory management, and negotiating favourable credit terms with suppliers. Spot checks were made and were found to be correct. Journal entries between cost codes for the end of year review to allow for recording of all revenue expenses were seen and verified with supporting documentation reviewed.
2. Payment controls. **Examination of:** • **Understanding of the process involved for reclaiming VAT** • **Expenditure controls**	VAT is identified in the cash book and reclaimed on a quarterly basis. The year-end figure of £24,209.50 is verified and evidenced on the Trial Balance on 31st March 2026. It is correctly recorded as a year-end debtor. Settlement of the reclaim by HM Revenue and Customs is recorded as having been received on 15th April 2026.

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• **Credit Card Expenditure** • **Internet Banking controls** • **Procurement controls** • **General power of competence** • **Public Works Loans** • **Tourist Information Centre**	The VAT Assessment File for the second and third quarters in the sum of £14,983.04 and £7,704.54 as produced by the accounting package operated by the RFO were reviewed and verified as being settled by HM Revenue and Customs on 11th July 2025 and 15th October 2025 respectively. The Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the RFO has ensured that VAT has been appropriately identified in relation and correctly coded according to the council's business and non-business activities within the financial records of the software used thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT. *Comment: council has ensured that it has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).* A selection of random payments was cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/authorised in accordance with Proper Practices. A further spot check of items paid via the 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. *Comment: in accordance with Financial Regulation 6.6, for each financial year the RFO has drawn up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4 (Budget and Precept) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance Committee.* Spot checks were conducted on the Credit Card statements for the period under review and statements were interrogated to ascertain whether there was a clear audit trail from point of purchase to allocation on the statement. The account is subject to automatic payment in full at each designated date for the month-end. In relation to the credit card payments, it is

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	confirmed that council is operating in accordance with its own Financial Regulation 9.2 in term of limits and payments. A further spot check was undertaken for the Fuel Genie Card statements for the period October 2025 to March 2026. As identified in the interim internal audit, council is still not operating in accordance with its own Financial Regulation 9.2 in term of limits and payments. The review uncovered that four out of the six statements checked were not accompanied by receipts. **Outstanding recommendation: council should ensure that it adheres to the specific control procedure for the use of any payments by a pre-paid debit card or trade card account transaction which includes a procedure in place for the handling of such transactions including the requirement to submit receipts for all expenditure incurred. This recommendation is limited to the Fuel Genie Card statements.** In accordance with its scheme of delegated powers, as agreed by full Council, all expenditure is presented to the Finance and Establishment Committee monthly for review. Council has ensured that, for the settlement of its invoices by both cheque and BACS, and in accordance with Financial Regulation 7.1, there is a two-tier authorisation system which ensures that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories. A review of the procedures followed for receipt of invoices, agreement of invoice detail and confirmation of goods or services delivery along with approval for payments was undertaken on 20 individual payments in the period between 1st October 2025 and 31st March 2026. It is confirmed that Council is therefore operating within its own Financial Regulations and has resilient measures in place covering the way the council's payments are made. The system currently used by the council continues to demonstrate that there is an effective measurable arrangement for the safeguarding of public money and ensures that there is a robust system of control covering how it orders goods and services and incurs and manages its liabilities with clear lines of segregation in relation to authorisation, custody and record-keeping roles to prevent fraud and errors. The Council's Purchase Order file for items ordered in accordance with council's own Financial Regulations was reviewed during the internal audit visit. A random sample of orders placed during the period under review demonstrates that council has operated within its own

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	Financial Regulations within the limits set for the purchase of goods and services as covered under Financial Regulation 5 (Procurement). Council continues to follow good practice by ensuring that an official order is issued for all work, goods and services above £10,000 unless a formal contract is to be prepared, or an official order would be inappropriate. Copies of all orders are retained, along with evidence of receipt of goods. In accordance with Financial Regulation 5.18, the ordering system is controlled by the RFO. *Comment: Council's own Financial Regulations contain the requirement for a specified number of estimates to be provided prior to the consideration and awarding of contracts of less than £30,000 in value.* Control checks on the system utilised by the Council confirms that, prior to the release of an invoice for settlement, verification that the relevant goods or services have been received is obtained and invoices are checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. The contracts in place for the year 2025-2026, as seen on the website, were reviewed and found to be in order. Council's Officers have ensured that, where relevant they have complied with council's adopted Standing Orders and Financial Regulations in terms of procurement and where those regulations require an open invitation and a formal tender process, they have followed them. The council has ensured that where the legislation applies, as a contracting authority, it has me its contractual requirements for goods, works and services by means of an advertised competitive contract award process that is based on objective, relevant and proportionate criteria. Council has ensured that where it has invited specific firms to tender, or the project not progressed, it has ensured that the reasons for such an action is recorded in accordance with guidance. Council has conducted one such formal process for the tender of works to the Skatepark. This contract is still to be awarded. *Comment: council is aware of the requirement that where the opportunity was not advertised it must still publish the awarding of the contract (over £30,000 thereafter) on the Contracts Finder within a reasonable time limit.* The Transparency Code 2015 requires the quarterly publication of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. Section 31 of the code states that "Local authorities must publish details of every invitation to tender for

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	contracts to provide goods and/or services with a value that exceeds £5,000". This is in addition to the requirements covered by Financial Regulation 5.4. **Recommendation: this is an outstanding audit point and council should seek to publish the required information.** Similarly, the 2015 legislation requires the publication of any contract, commissioned activity, purchase order, framework agreement and other legally enforceable agreement awarded with a value that exceeds £5,000. Section 32 of the code states "Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000." *Recommendation: council has reviewed the provisions of the code, and it is confirmed that it has published, on a continuing basis, the requirements of Section 32.* Council, having declared that it fulfilled the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CiLCA or higher)), resolved at the meeting of 15th May 2023, to use the power until the next relevant Annual Council Meeting (May 2027). Council operates a Grants Policy with grants being awarded under the following categories: Small Grants Scheme and Hall Hire Grants. Separate grants are awarded to the Citizens Advice Bureau, Town Council Youth Project and the Uttlesford Community Transport in accordance with the annual budgets set. The Council operates the above grants within the remit of its Grants Policy which aims to ensure that funding is distributed to those who need it most, whether it is working with disadvantaged groups, health, social inclusion, sports events, charitable events, a trip or new initiatives and projects. The policy is adhered to, regularly reviewed and considered fit for purpose. Grants are awarded and determined by the Finance and Establishment or the Assets and Services Committee. Council has used the Omega Financial Software accounting package to provide publication details of the grants awarded and the year in which the grant was offered / claimed. *Comment: whilst it could be stated that the council has published the minimum data required under Section 43 of the Code, it is questioned whether the internal financial workings of the council are sufficient to show compliancy with the requirements of the Code. Council might wish to review the reporting requirements (date the grant was awarded, period for which the grant has been given, local authority department which awarded the grant, beneficiary, and summary of the purpose of the grant, and amount.*

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	The council has the following Public Works Board Loan: Town Hall £200,000 which was drawn down in March 2017 PW505280. Interest repayments are to be made twice yearly on the nearest working day to 20 March & 20 September and the rate of 2.28% has been applied. The half yearly annuity payments of £6,254.30 were made on 22nd September 2025 and 20th March 2026. The balance outstanding on 31st March 2026 is recorded as £121,090.56. Council continues with the process whereby details of the profit and loss account, monthly report and shop sales for the Tourist Information Centre (TIC) are received and noted by the Finance & Establishment Committee with written reports confirmed as being received. An examination of the underlying accounting records relating to the Tourist Information Centre and the submission of invoices for payment to the town council was conducted during the internal audit visit. Purchases are made via invoices presented to the RFO which are authorised by TIC staff. *Comment: Council has ensured that the procedures for cash and cheques as operated by the Tourist Information Centre are clearly referenced within the town council's risk assessment and procedures and fully implemented by the Tourist Information Centre staff. It is noted that 3rd Party money is held separately and that cash/cheques banked on their behalf into their accounts, credit card receipts are paid directly into their accounts and reconciled with their Bookings software.*
3. Standing Orders and Financial Regulations	The Standing Orders, as seen on the Town Council's website show an adopted date of 9th February 2026 and are based on the latest model published by the National Association of Local Councils (2024) with appropriate amendments. Council shows awareness of the requirement to ensure that its Standing Orders are fully tailored to the council and that in accordance with proper practices they are regularly reviewed, fit for purpose and adhered to. It is noted that amendments were made to Standing Order 18 to comply with the new procurement legislation and ensure consistency with its adopted Financial Regulations. *Comment: at the next annual review, Council might wish to note that 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.* Financial Regulations (FR), as seen on the Town Council's website show an adopted date of 10th March 2026 and are based on the NALC Model Financial Regulations 2024 (with amendments in 2025 and 2026 (Procurements)) and tailored to the Town Council. Council is aware of the requirement to ensure that its Financial Regulations, in accordance with Proper Practices are regularly reviewed, fit for purpose and adhered to and has shown good practice by ensuring that it has in place appropriate measures governing how it operates, provisions for securing competition and regulating the way tenders are invited.

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	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 ensuring that it is legally compliant with such duties.
4. Risk Management • **Annual Review and Minuted** • **Review of risks associated with** ➢ **Financial Management** ➢ **Cemetery** ➢ **Allotments** ➢ **Building/ Assets** • **Internal Controls documented and regularly reviewed** • **Insurance Policy reviewed, cover appropriate and adequate** • **Fidelity Guarantee Cover Insurance** ➢ **Adequate** ➢ **Reviewed**	Overall, the risk assessment documentation submitted for Internal Audit provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The register is appropriate and contains comprehensive assessment of risks that occur on a regular as well as ad hoc basis. The risk assessment and procedures for the year under review were adopted by full Council at its meeting of 13th October 2025 following a review by the Finance and Establishment Committee on 15th September 2025 and are contained within the council's risk assessment and procedures documentation as evidence by the report published on the council's website. Council has continued to ensure that its risk assessment focuses on the safety of the town council's assets and in particular its money and that there is evidence that it has taken actions to identify and assess those risks and has considered what actions or decisions it needs to take during the year to avoid financial or reputational consequences. *Comment: the Town Council is aware that risk management is an essential element of good governance ensuring that council is able to mitigate any potential losses by ensuing that, where appropriate, risks are identified and managed in an appropriate manner.* Appropriate arrangements are in place for monitoring play areas and open spaces with reviews being undertaken by suitably qualified personnel and council continues to ensure that there are security measures in place to protect its assets and inventory and equipment. In accordance with the Council's risk assessment Register and as agreed at the September 2025 Finance and Establishment Committee, the Committee nominated a designated Councillor to review a selection of practices and policies. The meeting of 16th March confirmed that In accordance with work had begun in the review of the Town Council's Risk Assessment procedures and that this would be followed up with officers and report back at the April Committee meeting. As previously advised and in accordance with the Regulation 6 of the Accounts and Audit Regulations 2015, Full Council (following a review by the Finance and Establishment Committee at its meeting of 16th June 2025) approved the internal control measures for the year 2025 - 2026 at its meeting of 14th July 2025. The Council's Internal Control Monitoring Documents as adopted at the meeting of the Finance and Establishment Committee Meeting, has identified the risks involved in current practices and the potential for mitigation and/or

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	action required to its arrangements to protect public money. Safe and efficient arrangements are in place to cover how the council orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts. A review of the minutes of the meeting identify that amendments were made to provide clarity in the mitigation / action required and the way any identified risks would be addressed, and the action taken to remove or minimise the identified risk. *Comment: As part of its review of governance and internal control measures, Council has adopted an Internal Control Statement which covers the purpose of the system of internal control; the personnel involved with the internal control regime, internal and external audit remit, review of effectiveness of internal control along with an action plan to address issues raised within the internal control process. Council has also been mindful to ensure that all payments are conducted with reference to its own Financial Regulations 6 and 7, and that reference to online banking for the use of the settlement of accounts is included within the Council's overall Risk Assessment Documentation.* The Council's Insurance documents showing cover under a Commercial Combined Insurance with Aviva as purchased through the Council's insurance brokers James Hallam Ltd for the period 1st July 2025 to 30th June 2026 were reviewed and interrogated. The following were verified as being in place: Core Cover Public and Products liability cover is £10million; Hirer's Liability cover is £2million; Employer's liability cover is £10million. Fleet Rated Commercial Motor Insurance is also in place covering the motorised vehicles including machinery under the Council's control. Fidelity Guarantee cover is replaced by Management Liability and is limited to £250,000 for Officials and Officers. *Comment: The Town Council has ensured that there is appropriate insurance to safeguard its finances from potential theft or fraud. Council might wish to ensure that the insurance covers the maximum funds in council accounts at any one time.* Buildings and contents cover is in place for the buildings and items defined as fixed assets in the council's portfolio. Given its exposure to business interruption and risks associated with employee health and travel, council also has in place appropriate sickness and business travel cover. Appropriate cyber insurance is in place to provide financial protection against cyber threats, and covers costs related to data breaches, legal liabilities, and recovery efforts. *Comment: council has taken appropriate measures to ensure the safety, functionality and continuation of the services it provides. It has proactively addressed the risks by ensuring that it either mitigates them or has in place controls that ensures they are tolerated, treated, transferred or terminated.*

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	A review of all the council's and committee's minutes for the year under review, including supporting papers, did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered. Whilst this work does not form part of the internal audit report in the Annual Governance and Accountability Return, it does serve to give a degree of high-level indication as to the effectiveness of the council's overall controls and decision-making process.
5. Budgetary controls. **Examination of:** • **Verification of process of setting of budget** • **Monitoring of budget** • **Reporting of expenditure and variances** • **Monitoring reserves**	As previously stated, the budget for the year 2025 - 2026 was approved at the Council meeting of 13th January 2025 and was set at £1,768,109 with the minutes and background papers demonstrating the reasoning for variations to both the budget and the precept and the use of anticipated income streams (£358,265) and ringfenced s106 monies. The budget of £1,962,420 for the financial year 2026 - 2027 was approved at the council meeting of 12th January 2026 with the background documents recognising the known income streams totalling £392,015. Council continues with proper practices and ensures that it evidences, within the minutes, the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council. *Comment: the Town Council has recognised that it needs to prepare and approve a budget that sets the legal limit of spending preauthorised by the council under the Local Government Act 1972, in a timely manner before setting a precept or rates and prior to the commencement of the financial year.* The precept for the year 2025 - 2026 (as approved at the meeting of 13th January 2025) was set at £1,442,316 with paperwork demonstrating that this would result in a Band D Tax of £194.29 per year which was in an increase of 5.32% over that set for the previous year. The 2026 - 2027 precept was approved at the meeting of 12th January 2026 and set at request form £1,570,435 with the minutes acknowledging that this would be an increase of 5% on a Band D dwelling. *Comment: whilst Council has continued to follow best practice by expanding the minutes to show the percentage (%) impact the precept being set would have on a Band D Council Tax dwelling, taking into account the movement in the tax base, over that set for the previous year, for transparency, it might wish to also show the financial increase in monetary terms (£).* A review of the budget including detailed income and expenditure position was reported monthly to the Finance and Establishment Committee Meetings with corrective actions being approved and evidenced within the minutes of each relevant meeting and such minutes being adopted at the next relevant full Council meeting. Evidence was seen of budget to actual

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	reports with committed expenditure and funds available breakdown. Expenditure breakdown by heading is provided to Finance and Establishment Committee Meeting with detailed income and expenditure by account for currently funded projects thereby allowing further analysis in showing percentage of income / expenditure against budget. Council has understood the purpose of reviewing comparative values within a given period which will enable it to observe and note any changes in activity from one period to another as well as ensure budgeted services are within the costs as defined at the period set. *Comment: council is acting within its Standing Orders as each councillor is supplied with the following documents and each is considered and reviewed:* *(a) Receipts and payments for each quarter* *(b) Aggregate receipts and payments year to date* *(c) Balances held at the end of the current quarter (to 30th June and to 30th September 2024) with all being formally received by full Council following a review by the Finance and Establishment Committee.* Council continues with the practice of ensuring that virements between budgets are considered by the Finance and Establishment Committee and recommended for approval to the Town Council as and when they arise, subject to Financial Regulation 5.13 which states that "No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement'). The Clerk and RFO are authorised to vire monies within budgets to a maximum of £4,000 per item" *Comment: the continual monitoring of the budget is not only in accordance with the recommended key stages in the budgeting process, but it also provides governance in any decision-making process, as councillors can monitor the financial position and make informed decisions based on the reported balances.* Council's Financial Regulations as adopted and reviewed by full council In March 2026 details under Financial Regulation 5.16 the expenditure on revenue items that may be authorised by the clerk on behalf of the council under cases of serious risk to the delivery or to public safety on council premises, which, in the clerk's judgement it is necessary to undertake. Such expenditure includes repair, replacement or other work, whether there is any budgetary provision for the expenditure, subject to a limit of £50,000.00. The Clerk shall report such action to the chair of the council as soon as possible and to the council as soon as practicable thereafter.

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	Comment: Council follows best practice by ensuring that such an action is evidenced by a minute or by an authorisation slip duly signed by the Clerk and where necessary also by the appropriate Chair. From the review of the financial files submitted for the year-end internal audit review, Council on 31st March 2026, had overall reserves totalling £415,203 General Reserves stood at £348,431 with Earmarked Reserves at £66,772. With reference to council's Reserve Policy, (as reviewed and adopted by the Finance and Establishment Committee on 15th September 2025) confirmation is given that the level of general reserve to be held by the council will be agreed during the discussions for the setting of the budget for the coming financial year. The policy provides clarity on the requirement to consider cash flow requirements, inflationary and interest rates, diversification of funds to spread risk and optimize interest returns. The adopted policy continues with the requirement that even at times of extreme financial pressure the Council will keep a minimum balance in general reserves sufficient to pay at least three month's salaries to staff and cover existing contractual obligations. *Comment: council is aware that whilst there is no upper or lower limit to EMRs, they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting).* Council continues to ensure that all Earmarked Reserves are separately identified and enumerated and that they are held for genuine and intended purposes and their level is subject to regular review and justification.
6. Income controls. **Examination of:** • **Precept** • **Other income** ➢ **Allotment fees** ➢ **Hall hire fees** ➢ **Market fees** ➢ **Burial and associated fees** • **Year-end Aged Debtor Listings**	As stated in the interim internal audit report, Council received precept in the sum of £1,442,316 from Uttlesford District Council for the period under review in April and September. In accordance with council's own Standing Orders, the Finance and Establishment Committee receive notification of the receipts received. The first tranche of precept for 2025-26 of £721,158.00 was received on 25th April 2025 and reported to the Committee at its meeting of 19th May 2025 whilst the second tranche of the precept in the sum of £721,158.00 received 25th September 2025 was reported to the Committee at its meeting of 20th October 2025. Evidence had been provided showing a full audit trail from Precept being discussed and approved at the meeting of 13th January 2025 to that 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. The minutes acknowledge that the precept being set would be a 5.32% increase on a Band D dwelling.

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	During the year, Council received income from several identified sources all of which was banked intact with the transactions identified within the accounting system operated by the RFO. A sample review of the control rents for the premises, flats, market, allotments, hall hire and sports ground hire fees along with associated documentation was undertaken during the internal audit visit and all expected income was found to be based on the correct price, properly recorded and promptly banked with VAT (where appropriate) accounted for. Further spot checks during the internal audit visit on further items paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the council. All were found to be in order with a clear underlying audit trail. Income is recorded in accordance with Financial Regulations and reported to the Finance and Establishment Committee monthly which is broken down by budget code with a year-to-date including comparison of income year to date against previous years. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings. *Comment: Council has ensured that appropriate control procedures are in place and documentation is in existence to provide a clear audit trail from invoicing through to recovery of all such income.* The Assets and Services Committee, at its meeting on 23rd March 2026, received confirmation, via a written report, that the rent renewals have been issued to all allotment holders. The 5% annual increase, previously approved by the Assets and Services Committee, was implemented effective 1st April 2026. As previously reported, the Asset and Services Committee, (at its meeting of 22nd September 2025) agreed to support a fee proposal increase for the markets with implementation from 1st April 2026 as opposed to 1st January 2026. *Comment: as previously mentioned, fee reviews are essential to ensure that the council's income module remains competitive as well as ensuring profitability is maintained. This will ensure that the council's revenue streams are fully optimized allowing for adjustments where necessary.* As a Burial Authority and in accordance with proper practices, Council has ensured that it maintains a formal burial register which is up-to-date and accurately held. The sample review confirmed that fees were charged at the correct approved rate and recovered within a reasonable time. The report detailing the Rules and Regulations, including fees for Saffron Walden Radwinter Road Cemetery was submitted to the Assets and Services Committee

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	Meeting on 27th October 2025. The proposed increase, representing a 5% increase, would be effective from 1st January 2026. Council is aware that where it has self-generated income (other than the precept) it should consider situations that may lead to a loss of revenue as well as increased costs and ensure that appropriate measures are put in place to account for significant impacts to this revenue stream. Council is mindful of its own Financial Regulation 13.2 which requires that it will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process. *Comment: Council has ensured that appropriate control procedures are in place and documentation is in existence to provide a clear audit trail from invoicing through to recovery of all such income.* The outstanding sales ledger invoices for the period ending 31st March 2026 in the sum of £7,638.15 was confirmed with the RFO advising that there are no irrecoverable accounts for consideration as bad debts and appropriate follow up action is in place. *Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the RFO and that such approval should be shown in the accounting records.*
7. Petty cash/expenses procedure. Examination of: • **Supporting documentation** • **Float reimbursed regularly** • **Reporting mechanisms** • **Security of cash kept** • **System of control**	Petty cash is operated and managed in accordance with Council's own Financial Regulation 10.1. All petty cash payments are supported by receipts and are entered into the petty cash book. Petty cash reconciliations are conducted monthly and cheques raised to ensure sufficient funds to allow the float to be adequately maintained. A spot check of items recorded in the cash book were checked against receipts and cash book sheets and found to be in order. The petty cash funds are kept in a locked drawer. *Comment: in accordance with Proper Practises, the petty cash float is adequate in size to meet small items of expenditure and does not require reimbursement more frequently than once a month. Adequate records of the receipts and payments have been maintained for each float, including a VAT analysis, and regular reconciliations are performed.* Council's risk management system defines petty cash risk category as theft with controls measures implemented to cover the way claims are to be settled; insurance for the agreed petty cash float; internal audit review of receipts settled; internal audit review of petty cash reconciliation and the manner and level to which the petty cash is maintained. *Comment: whilst the control mechanism, as identified in the risk management system, defines the maintenance of the balance of petty cash as being via a cheque raised in accordance with council's own Financial Regulations, it is noted that the RFO has the ability to draw out cash*

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	via the SWTC debit card. It is advisable that control mechanisms for this process should be added to the risk management system.
8. Payroll controls. **Examination of:** • **Management of payroll** • **PAYE/NIC system in place** • **Compliance with HMRC procedures** • **Records (relating to contracts of employment)** • **Compliance of duties under the automatic enrolment scheme (pensions)**	The council's payroll service is outsourced and continues to be operated properly and overseen by the council as an employer. Salaries are paid using the outsourced provider for which the council incurs a payroll processing fee per month as well as a fee to cover rebate and repayment schemes in place. Payments are posted to control codes with monthly postings to nominal codes via the use of journals within the financial accounting package. Two methods of cost apportionment are currently used, the first ensures that only the portion of attributable costs are allocated against each cost centre where they are identifiable directly with those departments. The second arises when items of cost cannot directly be charged to or accurately identifiable with any specific department and as such have been prorated and/or distributed amongst the cost centres on a predetermined basis. *Comment: if council is to seek a predetermination of cost apportionment, it should ensure that the following principles are considered: (i) service or use (ii) survey method (iii) ability to bear.* For all staff, a formal employment contract is in place. Where appropriate, confirmatory letters setting out any changes to the contract are issued. *Comment: Council is in the process of implementing a fully integrated HR system that will streamline HR processes ensuring that there is a single (cloud-based) system that will enable employee records to be held, updated, analysed and reported upon.* The council is a member of the Local Government Pension scheme (LGPS). At year-end, Council had 30 employees on its payroll, 25 of which are members of the Local Government Pensions Scheme as operated by Essex County Council. Cross-checks were completed on a sample of items each of salary, PAYE and pension contributions and these were all found to be in order. Salaries are paid in accordance with contracted hours worked and timesheets for office staff and labour including those for overtime were seen. Gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours. Payroll records including variations to contracts with approval dates of such revisions are accurately maintained and held securely by the Responsible Financial Officer. *Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.*

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	All staff are paid at the agreed rate of pay as outlined in the 2025 agreement for Local Government Services Pay (as issued by the National Joint Council for Local Government Services) with any locally agreed variations approved by the council. *Comment: in accordance with council's financial regulation 11.3 salary rates are agreed by the council, following a recommendation from the Finance and Establishment committee. The Clerk is authorised, under the regulation, to amend employee terms and conditions of employment in accordance with the best practices, on advice of any contracted professional HR advice and/or following changes invoked by the National Joint Council.* 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 and Essex County Council on or before the dates prescribed. *Comment: there are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.* Council's re-declaration of compliance with regards to re-enrolment was completed on 8th December 2025 with confirmation that all relevant members of staff had been enrolled into the council provided pension scheme. The Responsible Financial Officer has confirmed that all members of staff had been reassessed for pension auto-enrolment, and that the council was currently compliant with all staff members meeting the threshold and eligibility criteria for auto enrolment having been enrolled in a qualifying pension scheme. *Comment: in accordance with the council's ongoing duties under the automatic enrolment scheme, the ages and earnings of all staff are monitored every time they are paid to ascertain if they need to be put into a pension scheme. Appropriate measures are in place to manage requests to join or leave the pension scheme, and council ensures accurate records are kept.* Electronic payments to all staff are made, in accordance with the approved procedure for accounts payable and as outlined under Financial Regulations 11.4. The payments to staff by bank transfer are ratified at meetings of the Council in accordance with Financial Regulation 11.6. *Comment: council is aware of its own Financial Regulation 11.6 (Payments of salaries and allowances) which states that each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook.*

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9. Asset control. **Examination of:** • **Asset Register** • **Recording of fixed asset valuations** • **Cross checking on insurance cover**	The Asset Register for the year ending 31st March 2026 detailed assets over £1,000 to a total value of £4,220,813.33 (as compared to that of 31st March 2025 of £4,161,114.81). The RFO has confirmed that the Council has a full operational asset list of all assets within the remit of the Town Council. It is confirmed that the Asset Register details assets held by the Council which have been defined as Fixed Assets broken down into Community Assets, Equipment, Fixture and Fittings and Vehicles which have a useful life of more than one year and are used by the town council to deliver its services. Acquisitions in the year under review are tracked and totalled £62,629.00 whilst disposals were recorded in the sum of £2,930.48. The Asset Register was reviewed during the Internal Audit Visit and a high-level assessment check of assets against insurance valuations was undertaken and found to be in order. All assets were found to be appropriately insured or where appropriate, self-insured, by the Council. Council has in place procedures to ensure that the council's brokers are informed of any new asset acquisition to ensure appropriate insurance is in place. *Comment: council is aware that when it is not possible to trace the purchase price of the asset the insurance valuation should be applied. As a last resort, a nominal value of £1 may be applied. This should also be used for assets gifted to the Council.* There are appropriate measures in place to allow for the tracking of additions and disposals from the previous year to the current year. Council's officers have ensured that a full schedule of building maintenance is budgeted for and checked monthly to ensure inspections have been completed with the RFO / Operations Manager maintaining a Building Maintenance Annual Works Programme. Council's vehicles are regularly serviced, and records are maintained to evidence details of service history, defects and remedies. Council continues with ensuring that the maintenance and replacement policy is adequately funded including the provision for longer-term vehicle replacement. Council is aware that once recorded on the Asset Register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils. *Comment: Whilst there is no guidance where land or buildings have been subject to substantial renovation and improvement to such an extent that the new market value bears no relation to the original purchase cost. To avoid renovation and improvement work being separately*

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	recorded on the asset register and in these exceptional circumstances only, it may be prudent to obtain a market value supplied by a qualified surveyor.
10. Bank reconciliation. **Examination of:** • **Reconciliations** • **Cashbook** • **Bank Statements** • **Monitoring of investments** • **Approval of new investments**	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. The RFO continues to ensure that financial reports detailing bank balances are submitted within the detailed financial reports to the Finance and Establishment Committee and as reported in the minutes of the committee submitted to full Council. *Comment: Council continues with the implemented system whereby the monthly reconciled bank accounts are presented to the Finance and Establishment Committee and follows good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done.* Detailed Balance Sheets along with Detailed Profit and Loss Account Reports are also submitted in accordance with the timescales prescribed within council's Standing Orders and form part of the minutes that are retained in hard copy by the council. *Comment: Regular reporting of bank balances to a town council is essential to ensure transparency in the financial activities of the council, allowing the public to see how the money is being managed and spent and to ensure that the council remains accountable for the use of public funds, ensuring that the money is spent in accordance with the council's budget and financial policies.* Balances of funds held within the bank accounts and Debt Management Office in the name of the town council, on 31st March 2026, agree with the period-end bank statements: £503,515.39 which are broken down as follows: Current Account: £50,000.00 Commercial Instant Access: £18,373.49 Plus unpresented receipts of £141.90 Debt Management Office: £435,000.00 – 15day term with an interest rate of 3.72% applied. Council's adopted investment policy, (as reviewed and readopted at the meeting of the Finance and Establishment Committee on 19th December 2025) defines the authorisation, investment reports and responsibility as follows: investments will be authorised by the Chairperson and the Vice-Chairperson of the Finance and Establishment Committee in consultation with the RFO and reported at the following meeting of the Council or Finance and Establishment Committee, whichever is first. Whilst the Council is ultimately responsible for its investments, in practise the committee has noted that the authority and process is managed by the RFO and Town Clerk. The Town Council has followed guidance which regards short-term investments as being those that are

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	denominated in pounds Sterling; can be realisable at full value on demand or have a maturity date of less than 12 months; can be accessed in its entirety without any reduction and is not subject to unreasonable risk. *Comment: council might wish to ensure that the policy references the steps taken by the Town Council to assess the counterparty for any such investments and satisfy themselves that the sum invested is not subject to unreasonable risk.* The RFO has ensured that the Finance and Establishment Committee is provided with updates on the management of council's investments and provides clarity on the returns that can be expected, the time-limits for investments and the written processes to be followed to allow the execution of Debt Management Office (DMO) deals. The policy states that for the prudent management of its treasury balances, maintaining sufficient levels of security and availability, the Council will use deposits with banks, Bank of England Debt Management Office or building societies. The adopted policy provides authorisation for the RFO to make fixed term investments as follows: "up to £1.5million in total for fixed terms not exceeding a period of six months and up to a further £1,000,000 in total for fixed terms not exceeding six months". *Comment: In accordance with council's adopted Investment Policy (which defines long term investments as greater than one year), the Town Council does not hold any investments greater than one year.*
11. Internal Audit: **Examination of:** • **Reporting of Previous Internal Audit Reports** • **Review of internal audit** • **Appointment of internal auditor**	The narrative Interim Internal Audit Report for the period ending 30th September 2025 was considered at a meeting of the Finance and Establishment Committee of 16th March 2026 with the committee meeting receiving and noting the annual internal audit report and the officer covering report. The full report was submitted to and approved by Full Council at its meeting of 9th June 2025. The agenda for the Full Council meeting on 13th April 2026 contains an Agenda Item (12 At the F&E March 2026 meeting and as recorded under Min Ref F&E 044-26, a copy of the internal audit report is presented to Council, aligning with the recommendation from the Internal Auditor) for Council to receive and note the interim report The following recommendations having been considered by the Finance and Establishment Committee and are in the process of being implemented: *those in **bold** are still to be implemented in full.* 1. **Adherence to the control procedure for the use of expenditure incurred by a pre-paid debit card or trade card account – *work in progress*** 2. Publication of data in accordance with the prescribed timescales of the Local Government Transparency Code 2015

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	3. Consideration of the Annual Audit Letter and Certificate from the External Auditor by Full Council Mrs Waples was appointed to act as the parish council's independent internal auditor for the year 2025 - 2026 at the meeting of full Council of 14th July 2025 following a review by the Finance and Establishment Committee (meeting of 16th June 2025) of the documents and processes covering the work of the internal auditor, risk assessments and internal control measures was given. *Comment: Council, in accordance with the Accounts and Audit Regulations 2015, has noted the requirements to formally reviewed the scope and effectiveness of its internal audit arrangements following receipt of the audit plan proposed and considered that such arrangements were appropriate for the council and that the audit plan properly took account of all the risks facing the Council.* The annual internal audit date, to which this report relates, was agreed by mutual convenience and council has been provided with a letter of engagement for the year 2025 - 2026 outlining the scope of internal audit activity; independence of the internal auditor, rights of access; reporting and remuneration. *Comment: as outlined in proper practices, council has understood that it should have a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.* The Town Council has taken note of paragraph 4.23 and, having received the narrative internal audit report, has taken steps to publish the full report on its website along with the Annual Internal Audit Report from the Annual Governance and Accountability Return.
12. External Audit **Examination of:** • **Reporting of External Audit Report** • **Publication of final certificate**	The External Audit Report and Certificate for the year ending 31st March 2025, (dated 25th September 2025) was received and noted by the council at its meeting of 12th January 2026. There were no matters which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met. Other matters not affecting their opinion which they drew to the attention of the authority were stated as "The smaller authority should investigate the debit balance described as accruals in the reconciliation between Boxes 7 and 8 of Section 2 and adjust as necessary". The Internal Auditor can verify that the external auditor report, certificate, conclusion of the external audit along with the auditor's certificate have been published on the Council's

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	website. The closure letter was dated 29th September 2025. Details as to how copies may be purchased have also been included. *Comment: Council has ensured that it has complied with the Regulation 16 of the Accounts and Audit Regulations 2015, as it has demonstrated that, following the conclusion of the audit, it has published a statement saying that the audit has been concluded and given the details of the public's rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) stating where and when those rights may be exercised.*
13. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015 for the year 2024-2025.	The Internal Auditor can confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 and published the following for the year 2024 - 2025 on a publicly accessible website: • Annual Internal Audit Report of the AGAR • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Accounting Statements of the AGAR • Section 3 – The External Auditor Report and Certificate • Conclusion of the limited assurance review • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015 (as approved at the meeting of the Finance and Establishment Committee of 19th May 2025 – dates commencing on Monday 23rd June and ending on Friday 1st August 2025). *Comment: Council has published the narrative internal audit reports within the Finance Section of the website. The publication of the report not only provides a further understanding as to the internal audit process for local electors and interested parties; but also allows the tracking of review and actions planned from the outcomes of the AGAR tests and the content of the narrative reports from Internal Auditors, by the Town Council.*
14. Year-end procedures. **Examination of:** • **Appropriate accounting procedures used** • **Bank Statements and Cash Book agree** • **Debtors and Creditors properly recorded** • **Treatment of credit card balances** • **Relevant section of the Annual Governance and Accountability Return completed/signed**	The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced. Debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts. Year-end balances agree with cash book and bank reconciliations: Debtors: £7,638.15 VAT Account: £24,209.50 Prepayments: £1,085.40 TIC Stock: £10,971.17 Bank Accounts: £68,515.39 Debt Management Office: £435,000.00

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	less Creditors: £43,930.20 PAYE/NI: £23,044.91 Accruals: £65,241.36 Represented by: Total Reserves: £415,203.14 As is generally recognised, council using a proprietary accounting software will be able to accurately track transactions that will allow for comparisons over differing accounting periods. *Comment: Council is aware that its balance sheet provides a snapshot at a given point in time of the council's net worth thereby identifying its assets and liabilities and that year-end procedures allow the Council to ascertain the result of either a surplus or a deficit for the year under review.*
15. Exemption from a Limited Assurance Review	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it could not claim exemption from a limited assurance review.
16. Digital and Data Compliance. **Examination of:** • **Email management** • **Website Accessibility Requirements 2018** • **Compliance with the Freedom of Information Act 2000** • **Compliance with Transparency code 2015 requirements** • **Compliance with the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DAP) 2018** • **Adoption of an IT Policy**	Assertion 10 has now been added to clarity data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions: • Have a generic email account hosted on an authority owned domain • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). • Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. • Must process personal data with care and in line with the principles of data protection. • Must have an IT policy. Council currently operates with the website https://saffronwalden.gov.uk/ with the authority owned domain name supporting a secure and digitally managed email system for staff and councillors. Council has adhered to the guidance contain within proper practices which recommends that a GOV.UK domain name be used to support council's official email accounts for officers and councillors. In accordance with guidance issued, the RFO is able to add and remove member and staff email accounts via the Council's nominated IT company. The Council has published a website accessibility statement on the council operated website (https://saffronwalden.gov.uk/) detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and

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	how the site is being improved to ensure that content meets the Web Content Accessibility Guidelines. The statement seen above references the standards of the Web Content Accessibility Guidelines (WCAG 2.2 Level AA). It is noted that the Council commissioned an Accessibility Report which identified nil errors and nil warnings. *Comment: Saffron Walden Town Council has produced a statement which details why the website is partially compliant with the Web Content Accessibility Guidelines version 2.2 AA standard giving reasons for the non-accessible content.* The council's Website Accessibility Statement states that the website was last tested on 31st March 2026. It was prepared following a self-assessment of the website's accessibility against the WCAG 2.2 AA standard. The statement was last reviewed on 31st March 2026. *Comment: Council is reminded that the statement should be kept under regular view (Section 5.123 of the Practitioners' Guide 2025) and applicable amendments incorporated with regards to non-accessible documents and points of contact).* As a Data Controller, all local authorities are required to register with the Information Commissioner's Office (ICO) in accordance with Data Protection Legislation. Council's certificate Z7583521shows an expiry date 26th February 2027. The Freedom of Information Act requires every public authority to have a publication scheme, approved by the Information Commissioner's Office (ICO), and to publish information covered by this scheme. Council has such a scheme, which sets out the Council's commitment to make certain classes of information routinely available, such as policies and procedures, minutes of meetings, annual reports and financial information and is annually updated. The Local Government Transparency Code 2015 requires all Parish Councils to publish data if they have a gross annual income or expenditure exceeding £200,000. The Code specifies how frequently data is to be published, be it quarterly, annually or once only, but in many cases encourages more frequent publication. For Saffron Walden Town Council, the transparency code requirements include the publication of quarterly reporting of spending transactions valued over £500; quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of details of remuneration and job title of certain senior employees whose salary is at least £50,000; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets. Appendix A of the Local Government Transparency

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	Code 2015 (published February 2015) provides further details of all information to be published along with relevant timescales. *Comment: in the main the Town Council has ensured compliancy with the minimum datasets that should be published on a quarterly basis as per the requirements as set out in the Local Government Transparency Code (2015), with a range of documents relating to the current year being able to view on the Council's website. Council might need to review the details contained within Section 31.* Council has continued with ensuring compliancy with the General Data Protection Regulations (GDPR) and within its suite of policies, provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the processing of data covered by the regulations as well as policies that deal with the effective management of its records thereby demonstrating that the Council has acted in compliance with its legal and regulatory obligations. The Council's Data Protection and Data Retention Policy, which was able to view on the website, details the framework that the public can expect for the handling of requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party and the periods for the retention of such data. Contained within this document are also procedures for data breaches and subject access requests. *Comment: in accordance with best practice, council has ensured that all policies relating to record management also include a review of council documentation on an annual basis. Council is aware that regular policy reviews are essential to ensure that each policy remains effective, compliant and responsive to changing circumstances.* Council adopted an Electronic Information & Communication System Policy (IT Policy) at its meeting of 20th October 2025 covering the use of IT equipment for authority business for both Staff and Councillors. *Comment: council is aware that such a policy provides clarity on the use of IT equipment for authority business which explains how all involved with the authority - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This should also relate to the use of authority-owned and personal devices where pre-authorised for Town Council business use.*
17. Miscellaneous **Examination of:**	The Annual Meeting of the Parish Council was held on 12th May 2025 with the first item on the agenda being the election of the Chair (Mayor) in accordance with the Local Government Act of 1972 15(1). In accordance with section 83(4) of the 1972 Act, Council has ensured that the

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• **Annual Meeting** • **Signing of Declaration of Acceptance of Office** • **Adoption of Code of Conduct 2020** • **Members Interests** • **Minutes** • **Openness of Local Government Bodies Regulations 2014** • **Policies – annually reviewed and relevant** • **Cookie and Disclaimer Notices on Websites**	Chair and Vice-Chair (Mayor and Deputy-Mayor), on being elected to office, have signed their declaration of acceptance of office. At the same meeting, Council elected its Town Council Leader and Deputy Leaver for the Civic Year 2025 – 2026. Council also reviewed, at the same meeting, its Terms of Reference for its Standing Committees: Assets and Services, Finance and Establishment, Planning and Transport, Neighbourhood Plan, working groups as well as associated appointments. Amendments were made to Standing Order 4dv in terms of Substitute for absent Councillors and the numbers that may be substituted at each relevant meeting. At the meeting of 13th January 2025, Council resolved to readopt the Model Councillor Code of Conduct for the purposes of discharging its duty to promote and maintain high standards of conduct within its area and having noted guidance, has ensure that the Code of Conduct, including amendments, is published on the Council's website. Certificate Number 215 as seen on the Council's website, dated 29th May 2025, provides confirmation that the Town Council has signed up to the Civility and Respect Pledge which aims to put civility and respect at the top of the agenda for the local council sector. Evidence was seen on the Town Council's website of the Register of Interests for all current Town Councillors. *Comment: Council has noted the requirement that, whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district and must be published on the district council's website, where the parish (town) council has its own website, its register of members' interests must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012).* In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council has ensured that the looseleaf minutes and associated documents of the parish council are initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and 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). The Town Council publishes a range of information online and ensures that the written records maintained by the council are accessible thereby allowing residents the right to scrutinize the actions of the Town Council.

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	Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, and allowing the public to attend and report on meetings of the council, it is compliant with the provisions of the 2014 Act. The rules on cookies are covered by the Privacy and Electronic Communications Regulations 2003 (PECR). PECR also covers the use of similar technologies for storing or accessing information, such as 'Flash cookies' and device fingerprinting. The ICO is responsible for enforcing these rules and recommends that organisations have clear and comprehensive information about the way they use cookies and ensure that for any cookie not strictly necessary for their website, they give you an appropriate means of consenting to that cookie being set on your device. Detailed information about cookies and consent is contained within the Council's Privacy Policy as seen on its website.

The Internal Auditor offers her appreciation for the assistance given by the Responsible Financial Officer and Officers in completing this audit.

Council has continued to maintain effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during the visit to the Council's Offices as well as from that found online via the Council's website, has provided evidence of the overall adequacy of the financial arrangements in place within the council.

For further information on the Proper Practises for the year effective 1st April 2026 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 2026.

Victoria S Waples

Date of Internal Audit Visits: 23.10.2025 and 21.04.2026 **Date of Year-end Internal Audit Report: 26.04.2026**

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