

Report to Quendon and Rickling Parish Council Internal Audit of the Accounts for the Year 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 systems-based approach to audit.

The Accounts for the year ending 31st March 2026 can be summarized as follows:

Income for the year:	£15,920.98
Expenditure for the year:	£20,287.12
Precept figure:	£15,014.00
General Reserves:	£19,965.10
Earmarked Reserve:	£none identified

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

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

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

<p>Summary</p>	<p>The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council. The examination of the period-end accounts and supporting documentation has confirms that those undertaking the statutory duty of Responsible Financial Officer have satisfactory undertaken the administration of the Council’s financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the way the council’s finances are now being managed.</p> <p><i>For further information and 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.</i></p>
<p>Internal Audit Review - subject & tests carried out</p>	<p>Comments/Recommendations</p>
<p>1. Accounting Records. Examination of</p> <ul style="list-style-type: none"> • Accounting system • Cashbook • Reconciliations of cashbook 	<p>The council continues with its use of an AdminSoft finance preparatory system which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis.</p> <p>The cashbook shows daily entries of receipts and expenditure and the matters to which they relate. Spot checks were made and were found to be correct.</p> <p>Cash books are able to be reconciled monthly, and all receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</p>
<p>2. Preparation of Accounts: Payment Controls Examination of:</p> <ul style="list-style-type: none"> • Cash book entry • Supporting paperwork • Minuted approval • Review of method of payment • VAT identified, reported and reclaimed • Review of estimates, quotes and tenders • Power to Pay 	<p>A selection of random payments was cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices.</p> <p>The Clerk has implemented a system whereby Council follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>Council settles its financial transactions via direct bank transfer and has implemented a</p>

two-tier security system for payments which are settled by the BACS system. The system ensures that the release for each payment is authorised by two bank signatories following submission of payments by the RFO.

VAT is identified in the cash book with the overall VAT position for the year under review standing at £974.22. A VAT reclaim for the period ending 31st January (covering the period 1st January to 31st December 2025) in the sum of £451.55 was settled in January 2026. 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 applied to the council's business and non-business activities.

Comment: the Clerk has implemented procedures to ensure that the council 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).

There were no significant contracts placed during the year under review and council has no loans.

All payments for approval are referenced with a description as to the expenditure.

Comment: council might wish to consider referencing expenditure with the Power to Spend to underline the legislative framework in which the council operates.

Council has not declared that it fulfils the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CiLCA or higher)). The cashbook allows for details of payments made under s137 to be clearly referenced in the cashbook and the Clerk ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. One payment was made under this power totalled £864.00 and was within the statutory limits and deemed to be of benefit to all or some of the inhabitants of the parish.

The Council has no Public Works Loan and as such incurred no interest payments for the period under review.

<p>3. Compliance with laws, regulations and proper practices.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Standing Orders and Financial Regulations • Compliance • Annual Review • Adherence <p>Appointment of Responsible Financial Officer</p>	<p>Council’s Standing Orders as seen on the website show a review and adoption date of 10th July 2024 and are based on the Model Standing Orders 2024 (amended) (England) as produced by the National Association of Local Councils (NALC).</p> <p><i>Comment: council is advised that NALC produced Model Standing Orders in 2025 which incorporated changes to section 14 to better reflect Code of Conduct requirements and that the language in the document was now gender-neutral terms to align with their policy and the Civility and Respect Project. The amendments to section 18 to comply with new procurement legislation and ensure consistency with the revised Model Financial Regulations have also been incorporated.</i></p> <p>Financial Regulations (FR), also as seen on the website, were reviewed at the meeting of 210th July 2024 and are based on the I version as produced by NALC in 2024. The Regulations are partially tailored to the Council.</p> <p><i>Comment: Council should note that NALC produced Model FRs in 2025 which contain changes as outlined in the Procurement Act 2023. Council should also ensure that the regulations are fully tailored to the parish council by completing the areas within the curly brackets which indicate words, sentences or sections that can be removed if not applicable or amended to fit the council’s circumstances.</i></p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council’s own Financial Regulations confirm that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p>
<p>4. Risk Management.</p> <p>Evidence of financial risk management</p> <ul style="list-style-type: none"> • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Governance ➤ Building/ Assets • Annual Review and Minuted • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed 	<p>The Council’s Risk Management Documentation was presented for adoption by the Council at the meeting of 10th July 2024 and covers the year 1st April 2025 to 31st March 2026. The register provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. Council has demonstrated that it is aware that risk assessment needs to focus on the safety of the parish council’s assets, and particularly its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage to avoid financial or reputational consequences.</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the</i></p>

<ul style="list-style-type: none"> • Internal Controls documented and regularly reviewed 	<p><i>parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.</p> <p>During the year, full Council, having reviewed the renewal insurance documentation, agreed to renew with Hiscox Insurance under a Local Councils and not for profit organisations scheme Policy. Core cover shows the following: Public Liability £10,000,000; Employer's Liability £10,000,000 and Fidelity Guarantee Cover is £500,000 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. The schedule provides clarity on those assets insured, under generic headings, relating to the municipal infrastructure within the geographical limits of the policy for which the council have the ownership or remit for insurance purposes.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>There has been no separate review of the internal controls other than the annual review and approval of the Annual Governance Statements for the year 2025-2026 which took place on 7th May 2026. The Risk Management Plan as adopted in July 2024 covers the specific control procedures for payments by bank transfer and demonstrates that Council has an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details.</p> <p><i>Comment: for clarity and to ensure that Council is in conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015, Council is advised to formally reviewed the effectiveness of its system of internal control and record that it has in place measures that will enable it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</i></p>
<p>5. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Council set the annual budget to inform the legal limit of spending preauthorised by the council under the Local Government Act 1972 for the year 2025-2026 at its meeting of 11th December 2024. From paperwork seen, the budget set was in the sum of £14,514.50.</p> <p>The budget for the year 2026-2027 was submitted to and approved at the Council</p>

meeting of 8th January 2026. The minutes do not reflect the budget being proposed and adopted, merely the precept which was expected to fund the budget in full. From papers seen the budget was set at £13,764.50.

Comment: to ensure transparency in the budgetary process followed by the council, it should evidence; by recording within the minutes, the actual budget being set alongside the reasoning for such a budget as well as the impact the precept being set would have on a Band D dwelling.

There is evidence of regular reviews of the current year's budget versus actual performance throughout the year as well as within the determination of the budget for the following year. Council had demonstrated that it is aware that the monitoring of the budget throughout the year is one of the recommended key stages * as to the process to be followed during the year.

Comment: council receives the level of monitoring detail as specified in its own Standing Orders (17c) as the submission of such reports is vital to ensure that the council receives detailed information for currently funded as well as future projects.

* key stages as to the budgetary process to be followed for the year:

- decide the form and level of detail of the budget;
- review the current year budget and spending;
- determine the cost of spending plans;
- assess levels of income;
- bring together spending and income plans;
- provide for contingencies and consider the need for reserves;
- approve the budget;
- confirm the precept or rates and special levies; and
- review progress against the budget regularly throughout the year.

The Council on 31st March 2026 had overall reserves totalling £19,965.10, which, as in previous years, have been allocated as General Reserves with none being allocated as Earmarked Reserves or Restricted funds.

Comment: Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with an adopted General Reserve Policy.

The current level of General Reserves (£19,965.10) amounts to the equivalent of 100% or 12 months of the 2026 -27 Precept.

	<p><i>Comment: Council might wish to consider adopting a policy which provides clarity on the level of general reserves council aspires to hold to ensure financial security and manage cash flow effectively. These reserves are not restricted in use and can be utilised to cushion against unexpected short-term problems or emergencies.</i></p> <p>There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income 	<p>The precept for the year 2025 – 2026 was discussed and approved at the meeting of 11th December 2024 and set at £15,014. Council received the precept in two instalments from Uttlesford District Council in April and September 2025. The financial reports submitted to full Council confirms receipt to the council of the above funds being received into the council’s nominated bank account.</p> <p>The precept for the year 2026 – 2027 was confirmed at the meeting of 8th January 2026 as being approved at £20,000. However, the minutes do not demonstrate the amount approved nor the impact that this would have for a Band D household.</p> <p>Recommendation: council should note best practice which advises that the minutes should be expanded to reflect the increase per household per year and the ensuing Band D Property Tax Bill for the coming year.</p> <p>Checks on items paid into the Council's accounts were cross checked against cashbook and bank statements. All were found to be in order within the cashbook with the Clerk providing an underlying audit trail. 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.</p>
<p>7. Petty cash/expenses procedure.</p>	<p>Council does not operate a petty cash system.</p>
<p>8. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment 	<p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed an RFO who is responsible for the financial administration of the authority.</p> <p>The council's payroll service was reviewed and has been operated properly and overseen by the council as an employer. The council is not a member of a pension scheme.</p> <p>In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC), are calculated and recorded for every employee.</p>

	<p>Deductions are paid to HM Revenue and Customs on or before the dates prescribed. <i>Comment: it is noted that the Clerk is bearing the council's responsibilities as an employer and paying the sums due to HM Revenue and Customs with claims for reimbursement submitted at each meeting.</i></p> <p>Recommendation: employers are responsible for paying their PAYE liabilities and Council should seek to review payment methods such as direct debit to ensure that an employee does not shoulder the burden.</p> <p>Salaries are paid in accordance with contracted hours. Variations to contracts and pay scales are reviewed by full Council for adoption. Full Council approved the implementation of the NJC Pay Award and ensured the appropriate pay scales for 2025-2026 were implemented and backdated for all paid hours worked to 1st April 2025 in the September payroll. <i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></p>
<p>9. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register is held on a spreadsheet and covers those items listed under insurance and within the parish council's remit for maintenance and ownership.</p> <p>The Asset Register, as seen during the internal audit review currently stands at £133,259.59. The register details assets held by the council which have been defined as Fixed Assets and the approved itemised list will form the basis of Box 9 of the Accounting Statements of the Annual Governance and Accountability Return. The internal audit review for the year ending 31st March 2026, references the asset register as being £133,259.59.</p> <p>Council formally approved the asset register as submitted at the meeting at which the AGAR was formally approved. However, the values stated on the approved asset register show £135,260 for both 2024-2025 and 2025-2026. <i>Comment: there appears once again to be a disconnect between the asset register and the values submitted at Box 9 on the Accounting Statements for both 2024-2025 and 2025-2026. Council is advised to review whether this is a typing error and adjust if necessary.</i></p> <p>The Asset Register was reviewed during the internal audit review, and it is noted that council has insurance cover for its assets to a fixed value for those assets based within its territorial confines. The assets within the register have recorded values that are either the original purchase cost (where known), an estimated cost or an insurance value.</p>

	<p><i>Comment: Council has noted the requirement for smaller authorities to record each asset at its original purchase cost.</i></p> <p>From a review of the asset register alongside the insurance cover provided, confirmation is given of the overall adequacy of cover of insurance for the ensuing year. Appropriate insurance is in place under generic category headings based on policy declared values.</p>
<p>10. Bank reconciliations Examination of:</p> <ul style="list-style-type: none"> • Bank reconciliations • Cashbook • Bank statements 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. The Clerk has implemented a system whereby Council has taken steps to ensure that it can evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members with a regular minute to record the activity undertaken. Approval of the bank reconciliation by the authority or the chair of the committee or another authority nominee is not only good practice but is also a safeguard for the Responsible Financial Officer and will fulfil one of the authority's internal control objectives.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, council has implemented a system whereby the monthly reconciled bank accounts are presented to Full Council.</i></p> <p>Bank balances as of the date of the internal audit review agree with the year-end balances and stood at £19,965.10 across the accounts held in the council's name as verified from statements and the cashbook.</p>
<p>11. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year AGAR documents been completed? • Where an authority certified itself exempt in 2025 did it met the exemption criteria and correctly declared itself exempt? 	<p>Accounts are produced on a receipts and payments basis, and all found to be in order.</p> <p>The end of year account was presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations and stand at £19,965.10. The brought forward balance for the year was £24,331.54, with income stated received for the year totalling £15,920.98 with expenditure totalling £20,287.42 leaving a carried forward balance of £19,965.10.</p> <p>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it may claim exemption from a limited assurance review. If an exemption is to be claimed, the council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements (Section 2 of the AGAR) were approved and signed at the meeting of 7th May 2026.</p> <p>Recommendation: council is advised to revisit the Annual Governance Statement and</p>

	<p>review its response to Assertion 4 – Public Rights – see below.</p> <p>The Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR.</p> <p>For the year ending 31st March 2026, council could not claim exemption from a limited assurance review as it did not meet the following criteria:</p> <ul style="list-style-type: none"> • gross income and gross expenditure are both below £25k; and • no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account has been issued by its external auditor in the prior year; and • the reporting year is not one of the authority’s first three years of existence.
<p>12. Compliance with the Local Government Transparency Code 2014 Examination of:</p> <ul style="list-style-type: none"> • Information uploaded to the council’s website 	<p>Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities. For the year ending 31st March 2026, council should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p> <p>Documents to be uploaded are as follows: Internal Audit Report; List of Councillors and Responsibilities; Items of Expenditure Above £100 including recoverable and non-recoverable VAT *; End of Year Accounts; Annual Governance Statement; Asset Register; Agendas of Meetings; Associated Papers and Minutes - all of which should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</p> <p><i>* Comment: Council is advised that salary items are exempt from publication on this form.</i></p>
<p>13. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 in relation to the year 2024-2025 Examination of:</p> <ul style="list-style-type: none"> • Dates set for 2024-25 	<p>Whilst the internal auditor is able to confirm, from the notice on the website, that the period for the public rights exercise covered the period 14th July to 22nd August 2025 July with the notice being dated 14th July 202, this period is outside of the common period which must include the first 10 working days of July.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p>Recommendation: Council is advised to reconsider its response to Assertion 4 of the Annual Governance Statement given the late commencement of the period of the exercise of public rights for the year ending 31st March 2025 and provide a note to the</p>

<p>14. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. Examination of:</p> <ul style="list-style-type: none"> • Publication requirements for the year 2024-2025 	<p>accounts to explain the reason for the late start of 14th July.</p> <p>For the year 2024-2025, the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000, as it has published the following on a publicly accessible website:</p> <ul style="list-style-type: none"> • Section 1 – Annual Governance Statement of the AGAR - unaudited • Section 2 – Annual Accounting Statements of the AGAR – unaudited • Notice of the period for the exercise of public rights • Notice of Conclusion of audit – missing from website • Section 3 – External Auditor Report and Certificate <p>Council should be aware that with receipts and payments under £25,000 it should seek to ensure that it complies with the publication requirements of the Accounts and Audit Regulations 2015 for smaller authorities and publish the following on a publicly accessible website:</p> <ul style="list-style-type: none"> • Certificate of Exemption • Annual Internal Audit Report • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Annual Accounting Statements of the AGAR • Notice of the period for the exercise of public rights • Analysis of variances • Bank reconciliation – year-end
<p>15. Compliance with Assertion 10 of Section 1 of the Annual Governance Statement Examination of:</p> <ul style="list-style-type: none"> • Email management • IT Policy • Compliance with Web Content Accessibility Guidelines 2.2AA • Compliance with Data Protection Legislation • ICO registration • Compliance with publication requirements of the Freedom of Information Act 	<p>Assertion 10 has now been added to clarify data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions:</p> <ul style="list-style-type: none"> • 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. <p>Council currently operates with the website: https://www.quendonandrickling.co.uk. The site does not appear to support a secure and digitally managed email system. Currently Council's official email address is a Hotmail account.</p>

Comment: Council should note guidance within the Practitioners' Guide which states that 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 rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com. Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles.

Council has not adopted a separate Information Technology Policy for authority business for both Staff and Councillors.

Comment: to warrant a positive response to Assertion 10, council should be aware that the adoption of such a policy will provide clarity on the use of IT equipment for authority business and will explain 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 equipment.

Recommendation: as council has not adopted an IT policy, it is advised to reconsider its response to Assertion 10 of the Annual Governance Statement.

The council has not published a website accessibility statement on the council pages, nor has it provided details of the technical information of the website along with the methods used for evaluating the website; the steps being taken to improve accessibility and how the site is being improved.

Recommendation: council should review the website and conduct an audit of the site assessing it for compliance with the Web Content Accessibility Guidelines version 2.2 AA standard. It should then update the accessibility statement, detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the updated WCAG 2.2 AA Standards under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

Council should consider taking active steps to ensure full compliancy with the GDPR requirements and is advised to consider the production and adoption of policies that provide clear responsibilities and obligations of Quendon and Rickling Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Whilst Council's Data Retention Policy encompasses the

	<p>manner and reasoning in which the Council will hold data (including retention periods), it has not adopted policies that cover the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party. Such policies need to address the way subject access requests are handled and the way personal information will be protected from data breaches. The council is also advised to conduct regular data audits to identify the personal information held by the council, the way it is held and the lawful basis in which the information is being processed.</p> <p>Recommendation: once the data audits are completed, council should take steps to demonstrate compliancy with the GDPR requirements and produce policies detailing the manner in which the parish council will protect and handle information relating to personal information. The policies should provide clear responsibilities and obligations.</p> <p>As a Data Controller, all local authorities are required to register with the Information Commissioner’s Office (ICO) in accordance with Data Protection Legislation.</p> <p>The Freedom of Information Act 2000 requires every public authority to have a publication scheme, approved by the ICO, and to publish information covered by this scheme. Council’s scheme was reviewed and updated in July 2024 and was available to view on the council operated website.</p>
<p>16. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Review of effectiveness of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2025 was circulated to all councillors but there is no corresponding minute to confirm that Council reviewed and approved the reports and noted its recommendations.</p> <p>The following recommendations were raised in the report, and confirmation is given that all have been actioned during the year under review:</p> <ol style="list-style-type: none"> 1. Revisions to the Model Standing Orders (2025) to be incorporated at the next annual review 2. Revisions to the Model Financial Orders (2025) to be incorporated at the next annual review 3. Registration with the Information Commissioner’s Office as a Data Controller 4. Publication of a Website Accessibility Statement to assist with compliance with the website accessibility regulations. 5. Reporting of Gross figures for VAT as opposed to a 'net' VAT figure to be applied to Purchases only. 6. Payments under the Local Government Act 1972 section 137 (LGA 1972 s137)

	<p>should be within the regulatory limit.</p> <ol style="list-style-type: none"> 7. Compliance with the publication requirements of the Transparency Code for smaller authorities 2014; Accounts and Audit Regulations 2015 and the Local Audit and Accountability Act 2014. 8. Review of Asset Register. <p><i>Comment: in accordance with guidance, once a report has been received, council should understand that an action plan should be produced setting out the areas of improvement or development as identified within the narrative internal audit report. Any proposed remedial actions should be identified within the plan along with the members or officers responsible for delivering improvement and the deadlines for the completion of the action.</i></p> <p>As the narrative internal audit report was not considered by the council, there is no evidence to confirm that the Council covered a review of the scope of the council's internal audit arrangements and its findings. However, the Clerk confirms that councillors discussed the report.</p> <p>Recommendation: council should note the requirement under the Accounts and Audit Regulations 2015 to review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system on internal control. Such a review should feed into the council's responses to the Assertion Statements on the Annual Governance Statement of the AGAR.</p> <p>The appointment of the person to act as the parish council's independent internal auditor for the year 2025-2026 was approved by email on 10th April 2026.</p> <p><i>Comment: council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective. report on the adequacy of the system on internal control.</i></p>
<p>17. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report 	<p>The minutes for the year under review do not confirm that the Final Certificate and Report from the External Auditor for the year ending 31st March 2025 were either received or accepted by full Council. The relevant documentation has however been uploaded to the council operated website.</p> <p><i>Comment: Council should note Regulation 20 (in part) which states that the annual audit letter received from the auditor must be considered by the authority and published (including publication on the authority's website) and to permit copies to be purchased.</i></p>

Whilst there were no matters that came to the attention of the external auditor which gave cause for concerns that relevant legislation and regulatory requirements had not been met, the external auditor made the following comments:

“The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparative when completing next year’s AGAR:

- Information received from the internal audit indicated that the total value of assets in the asset register does not agree to the figure in Section 2, Box 9. The figure in Box 9 should read £133,260.
- The figures in Boxes 1 to 7 should be gross of VAT as the smaller authority prepares its AGAR on a receipts and payments basis. Information has come to our attention from the internal auditor that VAT reclaim receipts are netted off against payments in Box 6 rather than as income in Box 3. The figures in Section 2, Boxes 3 and 6 should read £6305 and £30029.”

Other matters not affecting their opinion:

“We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make provision during the year 2025-26 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer NO to Assertion 4 of the Annual Governance Statement for 2026-27 and ensure that it makes proper provisions for the exercise of public rights during 2026-27.

In the prior year, the smaller authority was exempt from our review thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.”

Recommendation: see above under Public Rights.

The Internal Auditor is able to find the following items relating to the prior year on the website:

- Section 3 – External Auditor Report and Certificate
- Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review.

However, the notice confirming that the audit has been completed was not available to view on the website.

Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council should be able to demonstrate that it has published a statement saying that the audit has been concluded, giving the details of the public’s

	<i>rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</i>
18. Responsibilities as a Sole Trustee	The Council has no sole trustee responsibilities.
19. Additional comments. Examination of: <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and signing of Declaration of Acceptance of Office • Code of Conduct • Register of Interests • Minutes • Openness of Local Government Bodies Regulations 2014 	<p>Council held its Annual Meeting of the Parish Council on 8th May 2025 at which the Chair and Vice-Chair for the coming year were elected as the first items on the agenda, in accordance with legislation.</p> <p><i>Comment: it is noted that the minutes from the Annual Meeting of the Parish Council of 2025 were not approved until the Annual Council Meeting of 7th May 2026. Council should be advised that this is a meeting of the Parish Council and as such the minutes should have been presented to and approved at the scheduled meeting in June 2025.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair, on being elected to office, has signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>At the meeting of 8th May 2025, Council readopted the LGA Model Councillor Code of Conduct 2020 as produced by the Local Government Association (LGA), for the purposes of discharging its duty to promote and maintaining high standards of conduct within its area. Council originally adopted the 2020 Code of Conduct at a meeting on 8th February 2023.</p> <p><i>Comment: as council has adopted the 2020 Code of Conduct it is advised to remove the following from the website as no longer being relevant: In accordance with the 2011 Localism Act, on 4th July 2012 it was resolved that Quendon & Rickling Parish Council would adopt the Code of Conduct of Uttlesford District Council. The Code may be viewed at: https://www.uttlesford.gov.uk/article/5032/Councillor-Code-of-Conduct-and-Register-of-Interests.</i></p> <p>There appears to be a disconnect between the register of interests seen on the District Council's website and those recorded as councillors on that of the parish council.</p> <p><i>Comment: Council is advised to ensure that there is clarity on those who have been elected (or co-opted) to serve on the council and councillors are advised to ensure that their own register has been uploaded to the District Council website.</i></p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the loose-leaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence.</p>

	<p><i>Comment: Council has noted that LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves provided that they are consecutively numbered. Council has implemented such a system.</i></p> <p>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).</p> <p><i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the Act.</i></p>
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Victoria S Waples

Date of Internal Audit Review: finalised 04.06.2026

Date of Internal Audit Report: 04.06.2026

**Victoria S Waples, CiLCA, BA(Hons), PSLCC
37 Queenscliffe Road, Ipswich, IP2 9AS**