

Annual Internal Audit Report 2025/26

ENTER NAME OF AUTHORITY
DRAYTON PARISH COUNCIL

ENTER WEBSITE PAGE ADDRESS
WWW.DRAYTONPARISHCOUNCIL.GOV.UK

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|---|---|-------------------------------------|--|
| | A. Appropriate accounting records have been properly kept throughout the financial year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> <i>None here</i> |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| H. Asset and investments registers were complete and accurate and properly maintained. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| I. Periodic bank account reconciliations were properly carried out during the year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

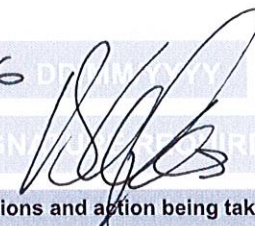
Date(s) internal audit undertaken

Name of person who carried out the internal audit

16/10/25 **27/05/26**

V. NAPLES
 INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date **27/05/2026**

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Report to Drayton Parish Council

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

| | |
|------------------------------------|---------------|
| Income for year: | £318,481.73 |
| Expenditure for year: | £291,925.78 |
| Precept figure: | £209,784.00 |
| General Reserves balance: | £105,427.44 |
| Earmarked Reserves balance: | £1,044,706.98 |

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

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

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

| Summary | |
|--|---|
| <p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this audit.</p> <p>The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p> <p>The examination of the year-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has undertaken the administration of the Council’s financial affairs in a sufficient manner to ensure that standards are being met that the provision of financial management information has enabled the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the governance systems in place as opposed to detract from the positive assurance that can be given as to the way the council’s finances are 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> | |
| Subject & tests conducted | Comments/Recommendations |
| <p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook | <p>The Council continues with its use of the Scribe Accounting Financial Package which is a purpose-built accounting system for town and parish councils and can produce reports on an Income and Expenditure basis. The Clerk has used the full accounting package to ensure that transactions are allocated to cost codes to reflect the budgetary responsibility of its standing committees. The system allows multiple users to access the details of the financial transactions of the council thereby ensuring that a full audit trail is available to members.</p> <p>An analysis of the accounting procedure ensures that the Responsible Financial Officer (RFO) Clerk continues with using the financial package to achieve an accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. Clear financial management information is provided to the Council on both a monthly and annual basis.</p> <p>Council’s gross income and expenditure have been above the threshold of £200,000 for three (3) continuous years and council’s operating on this basis are expected to ensure that the transactions for the year comprise all those instances in the twelve months where the economic benefits has been received or given (irrespective of the year in</p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|--|
| | <p>which they are paid for). Council operates on an income and expenditure basis, and this is the correct format for the reporting of council’s transactions.</p> |
| <p>2. Preparation of Accounts: Payment Controls Examination of:</p> <ul style="list-style-type: none"> • Supporting paperwork • Minuted approval • Review of method of payment • Credit Card Payments • VAT identified, reported and reclaimed • Review of estimates, quotes and tenders • Power to pay • Grants • Public Works Loans | <p>A selection of random payments including all single payments over £2,500 were cross checked against payment authorisation forms, 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.</p> <p><i>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 the council (Financial Regulation 6.8).</i></p> <p>Council continues with its procedure, in accordance with Council’s Financial Regulation 7.6 – 7.7, of retaining a two-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories and evidence is retained showing which members approved the payment online. The Responsible Financial Officer (RFO) also ensures that liabilities settled by standing order payments and direct debits incurred for the month are submitted to full council in accordance with council’s own standing orders and financial regulations.</p> <p><i>Comment: This not only protects the RFO but fulfils an internal control objective to ensure the safeguarding of public money.</i></p> <p>Spot checks were conducted on the Credit Card statements for the period October 2025 to March 2026 with statements being interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. There are three cards in operation, and the account is subject to automatic payment in full at each designated date for the month-end.</p> <p>VAT is identified in the cash book and reclaimed on a regular basis. The RFO uses the</p> |

| | |
|--|--|
| | <p>accounts software to fulfil the Making Tax Digital requirements.</p> <p>The year-end figure of £10,983.02 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 submitted for reclaim in May 2026.</p> <p>The VAT reclaim for Quarter 3 of 2025-2026 in the sum of £10,785.99 was settled in January 2026 whilst the reclaim for Quarter 2 of 2025-2026 in the sum of £4,695.55 was settled in October 2025.</p> <p><i>Comment: in accordance with Section 33 of the VAT Act 1994, the council has recognised that it can only reclaim VAT that it has actually incurred.</i></p> <p>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.</p> <p><i>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).</i></p> <p>The contracts in place for the year 2025-2026, now included in the Quarterly Financial Reports and published 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 2015 Transparency Code 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.”</p> <p><i>Comment: council has reviewed the provisions of the code, and it is confirmed that it has</i></p> |
|--|--|

| | |
|--|---|
| | <p><i>published, on a continuing basis, the requirements of Section 32.</i></p> <p>The council has ensured that where the legislation applies, as a contracting authority, it has met 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.</p> <p>Council conducted one such formal process for the tender of a works contract for Project Management & Cost Consultancy Services for the KGV Pavilion. The minutes of Full Council of 12th February 2026 confirmed that the award of the contract had been posted on Find a Tender in line with procurement regulations and approved the awarding of the contract for Project Management and Cost Consultancy services for KGV Refurbishment. It was confirmed that the contractor had accepted the award of contract and the notice of award of contract would be posted on Contracts Finder subject to receipt of references and signed T&Cs.</p> <p><i>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.</i></p> <p>The council has not confirmed that it is eligible to exercise the General Power of Competence and as such is unable to use the discretionary power to do anything that an individual can do unless specifically prohibited by law.</p> <p>Council operates a community grants programme which is aimed at providing financial support to organisations undertaking activities for the benefit of the residents of Drayton. As outlined in the interim report, the budget for expenditure to be incurred was set at £3,050.00 A review of the coding system within the financial accounting system has identified grants totalling 2,283.04 for the year under review. Grants approved for the year under review can be seen on the council’s website within the minutes for the year. The use of S137 of the LGA 1972 in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector. Council has noted the eligibility criteria for the use of</p> |
|--|---|

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|---|
| | <p>s137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) and commentary on the matters raised in the interim internal audit confirms that the minutes will reflect compliance with the S137 requirements for all new grants being considered / offered.</p> <p>Council has ensured compliance with the publication requirements of paragraphs 42 and 43 of the Transparency Code 2015 by expanding the quarterly expenditure report to include a list of the grant recipients for voluntary, community and social enterprise for the year 2025 – 2026. This is published under the Finance section of the parish council operated website.</p> <p>Council has no Public Works Loans.</p> |
| <p>3. Compliance with laws, regulations and proper practices. Examination of:</p> <ul style="list-style-type: none"> • Standing Orders and Financial Regulations • Compliance • Annual Review • Adherence <p>Appointment of Responsible Financial Officer Role of Proper Officer</p> | <p>The Standing Orders, as seen on the Parish Council's website show a review date of 14th August 2025 having been reviewed the Finance and General Purposes Committee at its meeting of 31st July 2025 and are based on the latest model published by the National Association of Local Councils (2025) with appropriate amendments covering Standing Orders 3e, 14 and 18. The amendments also covered the language in the document which has been updated to be gender neutral, aligning with NALC policy and the Civility and Respect Project. 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 and it should seek to ensure that they are fit for purpose and contain up-to-date provisions.</p> <p>Financial Regulations (FR), as seen on the Council's website show a review date of 14th August 2025 and are based on the NALC Model Financial Regulations 2025. Amendments were approved following recommendations by the Finance and General Purposes Committee covering: 3.7 – <i>That the Finance & General Purposes Committee appoints the internal auditor.</i> • 4.11 – <i>That Committees be permitted to, add to or withdraw from, earmarked reserves subject to their Terms of Reference and spending limits as set out in 5.15.</i> • 5.6 – <i>That regulation 5.6. is removed noting that contracts exceeding £30,000 were rare and can be decided on a case-by-case basis.</i> • 5.8 – <i>That the value of contracts is increased to £5000</i> • 5.9 – <i>That reference to preferred suppliers is amended to approved suppliers.</i> • 5.15 – <i>That the authorised expenditure for the Clerk in conjunction with the Chairman is increased to £2,000 and increased to £7,500 for Committees and over £7,500 for Council.</i> • 5.17 – <i>That the threshold is increased to £2,000.</i> • 16.5 – <i>That the threshold is increased to £500.</i></p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|---|--|
| | <p>Council has ensured 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.</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 Regulation 1.5 confirms that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p> |
| <p>4. Risk Management. 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 • Internal Controls documented and regularly reviewed | <p>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 15th May 2025 following a review by the Finance and General Purposes Committee on 24th April 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 parish 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. The register provides clear, dedicated governance for risk management across all council operations and identifies those responsible for maintaining the register, reporting frequencies and confirms the frequency of review periods. It also covers the way high risks would be reported to the Council.</p> <p><i>Comment: by having an overarching policy for risk management, council is able to have a structured governance framework for reporting risks ensuring that the risks are escalated to and managed at the right level.</i></p> <p>Council, being aware that its risk assessment needs to focus on the safety of the parish council’s assets and in particular its money, has provided 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 in order to avoid financial or reputational consequences. Council continues to ensure that it acts within the sphere of the internal controls as adopted, and is able to demonstrate that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has</p> |

| | |
|--|---|
| | <p>in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council’s assets and in particular its money, as part of the methodical manner in which Council addresses the risks associated with the activities and services it provides. A review of the previously adopted internal controls provides confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables 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.</p> <p><i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p> <p>At its meeting of 15th May 2025, following a review by the Finance and General Purposes Committee (24th April 2025), full Council reviewed and approved the insurance schedule for 2025-2026 noting that the minimum levels of cover remained adequate and no further insurance adjustments were required subject to confirmation from insurance provider that our approach to declared valuations was correct.</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>Public / Products liability cover is £10million, Employer’s Liability cover is £10million, Officials Indemnity is £500thousand and Fidelity Guarantee is £1million.</p> <p><i>Comment: whilst council is aware that Fidelity Guarantee (Employee’s Dishonesty) cover at £1million is not in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May, it has reviewed this position and sought clarification from its current insurance providers over the increased cost to council to ensure cover for the maximum risk exposure (as determined by the council). The minutes of the February 2025 meeting of full council confirm that it agreed to maintain the cover at £1million as an increase would result in a referral to the insurance underwriter with estimated premiums outweighing the risk of exposure.</i></p> |
|--|---|

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|---|
| | <p>Building and content cover is in place for the buildings and items defined as fixed assets in the council’s portfolio with all risk cover for municipal infrastructure in the parish of Drayton.</p> <p><i>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.</i></p> <p>A review of the insurance cover indicates that the current policy does not include cyber insurance nor are there provisions for the recovery of lost or corrupted data and cover for operational expense if a cyber incident occurs.</p> <p>Recommendation: council might wish to consider whether appropriate cyber insurance should be in place to provide financial protection against cyber threats, and covers costs related to data breaches, legal liabilities, and recovery efforts.</p> <p>Some policies also include cyber risk monitoring which also offers an oversight of the council’s digital environment to identify vulnerabilities before they lead to incidents.</p> <p><i>Comment: this additional measure might also be considered to ensure that the council has a comprehensive cyber insurance policy.</i></p> <p>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.</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>The budget for the year 2025-2026 was approved at the meeting of 16th January 2025 with the minutes confirming that council resolved to set a revenue budget of £262,389.49 to be funded from the precept and known income streams. The approved precept to be levied on the parish was confirmed as £209,784.00 which would equate to a 3.2% or £3.19 increase for a Band D property over that set for the previous year.</p> <p>For the coming year 2026 – 2027, at the meeting of 15th January 2026, council approved the allocation of £17,000 of S106 income to applicable reserve transfers to reduce the precept demand by the same amount resulting in a 2026-27 budget of £294,498.25 and precept of £228,497.00 equating to a 6.5% increase or £6.70 increase for a Band D property compared with that set the previous year.</p> |

| | |
|--|--|
| | <p>Council continues to follow best practice by expanding the minutes to show not only the percentage (%) but also the financial increase (£) the precept being set would have on a Band D Council Tax dwelling, considering the movement in the tax base, over that set for the previous year. And, in accordance with proper practices, there is clear evidence in the minutes of the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</p> <p>The Clerk/RFO uses the financial suite to provide detailed budgeting reports on a cost centre as well as at a coding level allowing for analysis of the actual figures to date, for both receipts and payments and forecasting values including comparisons with previous and future financial years' values with current values.</p> <p>As outlined in the interim internal audit report, evidence was seen of the detailed budget report to actual with committed expenditure and funds available for the 1st quarter as submitted to the Finance and General Purposes Committee meeting of 31st July 2025. The written report from the Clerk, in accordance with Financial Regulation 4.9, provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned. Such reports submitted by the Clerk provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council's overall budget assessment process. For the period under review, there were no significant unexplained variances from the budget, and the report was received. It is noted that the Committee agreed for the detailed report to be streamlined to allow the removal of those items that did not require an explanation and reference to future quarters.</p> <p>Similarly, the budget monitoring reports for the periods Quarter 2 and 3 were submitted and reviewed by the Finance and General Purposes Committee at the meetings of 30th October 2025 and 30th January 2026 respectively. The quarterly budget reports are based upon live information from the financial accounting system and were received to allow council to review trends and identify potential issues or variances to allow informed corrective decision-making where necessary.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary. Council continues to demonstrate that it shows good practice by following the recommended key stages as to the budgetary process have been followed throughout the</i></p> |
|--|--|

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|---|---|
| | <p><i>year under review.</i></p> <p>Council ensures that virements between budgets are considered by full Council as and when they arise, subject to FR 4.4, which states that “Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve with the formal approval of the full council”. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or relevant committee subject to its Terms of Reference and as per the limits set out in Financial Regulation 5.14.</p> |
| <p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income • Debtors | <p>As previously reported, Council received precept in the sum of £209,784.00 from Broadland District Council for the period under review in April and September 2025 as reported in the quarterly budget monitoring reports submitted to the Finance and General Purposes Committee at the July and October 2025 meetings. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the precept to be paid and receipt of same in the council’s bank account.</p> <p>For the year under review, Council received CIL receipts totalling £12,211.36 on 15th April 2025. The RFO maintains a comprehensive spreadsheet detailing income received and expenditure incurred. CIL receipts received are reported within the financial reports submitted to the Finance & General Purposes Committee, the minutes of such meeting being reported to full council, with further analysis within the CIL Project Lists detailing progress against committed funds.</p> <p>In accordance with the Regulations, the RFO has created an earmarked reserve for retained CIL balances. The Annual CIL Statement for 2025-2026 was available to view on the council operated website and demonstrates that there is a retained balance of £673,331.40 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations.</p> <p><i>Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></p> <p>Testing of randomly selected receipts 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.</p> <p>Council continues with its preferred settlement of hire charges via the banking automated system direct into the council’s bank account. Council has ensured that</p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|--|
| | <p>appropriate controls procedures and documentation are in existence for the renting of the council controlled open spaces to allow for a clear audit trail through invoicing and recovery of all such income.</p> <p>A cross check of money received via the banking system against invoices raised was conducted and found to be in order.</p> <p>Council also uses a payment system (Stripe) to allow individuals and businesses to settle financial transactions with the council through the online transfer of money. Statements are produced monthly showing fees collected and sums owned to the council with detailed references as to the transactions taking place. The statements for the final quarter of the year 2025-2026 were interrogated to ensure that there are procedures in place for the handling of such transactions including the requirement to verify income received against statements and the financial records of the council. All were found to be in order.</p> <p>At the meeting of 4th December 2025, the Playing Fields and Property Committee considered and approved the Hire Terms including fees as presented to commence 1st April 2026 to cover the 2026-27 period. The committee further considered 3G pitch deposit scheme and cancellation options and approved revised 3G Pitch Booking Terms, Conditions & Rules to take effect from 1st April 2026. Previously the Open Spaces & Property Committee had conducted a review in its consideration of the hire charges for the open spaces and property under the remit of the council and approved hire charges to take place with effect from April 2025.</p> <p><i>Comment: the Clerk has ensured that 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 all fees and charges to be reviewed on an annual basis.</i></p> <p>A review of the “Aged debtor” listings on 31st March 2026 was undertaken with assurances given that appropriate follow up action is in place for those small outstanding accounts with the parish council. The RFO confirms that there were no accounts that gave cause for concern.</p> <p><i>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</i></p> |
|--|--|

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|---|---|
| | <i>records.</i> |
| 7. Petty cash/expenses procedure. | Council does not operate a petty cash system. |
| 8. Payroll controls. Examination of: <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with Pensions Duties • Treatment of expenses | <p>The council's payroll service is outsourced and operated by the Norfolk Association of Local Councils in accordance with HM Revenue and Customs guidelines. The council is a member of the Local Government Pension scheme (LGPS) as administered by Norfolk County Council.</p> <p>At the year-end, council had three employees on its payroll – Clerk and Responsible Financial Officer, Deputy Clerk and Facilities Manager and Parish Ranger.</p> <p>Cross-checks were completed on a sample of payments covering salary, PAYE and pension contributions and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk County Council on or before the dates prescribed.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p> <p>Payroll records are held securely by the Clerk to the council. 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).</p> <p>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.</p> <p>The Council continues with the retention of the services of Personnel and Advice Solutions Ltd for ongoing support on Human Resource matters which includes (inter alia) the updating of employment contracts, staff handbooks and all necessary employment related documents and written procedures. Amendments to staff contracts are reviewed and overseen by the Staffing Committee under delegated powers with formal approval submitted to full Council as recommendations going forward.</p> <p>Council is aware of its pension responsibilities with all members of staff being members</p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|---|---|
| | <p>of the Norfolk County Council Local Government Pensions Scheme. The council’s re-enrolment with The Pension Regulator was submitted on 31st March 2025.</p> |
| <p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Bank Transfers • Investment Records • Investment Strategy | <p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the detailed financial reports submitted to the Parish Council and Finance Committee Meetings. The review of the bank reconciliation statement in comparison with the balance in its accounting records with its bank account balance allows the council an understanding of the discrepancies that may arise between the two at a given point in time. The bank reconciliation statement is a valuable internal tool that can affect financial reporting and detect errors, duplications and intentional fraud.</p> <p>A review of the bank reconciliation for the period October 2025 to March 2026, gave no cause for concern and reassurance is provided that the software that automates bank reconciliation has assisted in reducing any errors associated with manual processing. <i>Comment: council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.</i></p> <p>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. It is confirmed that once in every quarter, a member other than the Chair is appointed to verify bank reconciliations (for all accounts) produced by the RFO.</p> <p>Detailed Balance Sheets, including bank balances, 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. <i>Comment: Regular reporting of bank balances to the 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.</i></p> <p>The Clerk ensures that the council follows proper practices by complying with Financial</p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|---|
| | <p>Regulation 6.9(iv) (Fund transfers within the councils banking arrangements up to the sum of £75,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council), for the ratification of the movement of money between the Council's own bank accounts.</p> <p>Bank balances as of 31st March 2026 agree with the position bank statements (or acknowledging letters of statements) and for the year end stood at £1,147,365.54 across the accounts held in the parish council's name.</p> <p>Drayton Parish Council currently holds investments with Cambridge Building Society; Nationwide Building Society; Skipton Building Society and Broadland District Council (Deposit Scheme) – all of which have been placed in investment strategies that are regarded as short-term investments.</p> <p><i>Comment: Overall, Council has considered the guidance as per Proper Practices on the treatment of investments which states that it is unusual for an authority to hold its reserves other than in the form of easily accessible bank deposits or other short-term investments.</i></p> <p>Council's Investment Policy (as reviewed and adopted in August 2025) states that the council will aim to invest its reserves to maintain the value of these funds in real terms, to support future service delivery. It is confirmed that it is not the policy of the council to have any long-term investments and that funds are accumulated to cover anticipated asset replacement costs and to provide for envisaged projects and may be required at short notice. At the meeting in August 2025, council approved amendments to update outdated references, provide further clarification and/or update formatting only. There were no changes to the principles of the investment strategy and the principles, strategy and reporting arrangements for the effective management and control of the Council's treasury management (to be read in conjunction with the Council's Financial Regulations) were left unchanged. The minutes of the February 2026 meeting provide confirmation that the policy was reviewed once again and updated to include provisions that were now common to all of council's policies (for example standardised template) there were no material changes to the policy. The policy aims to support the Council's duty to ensure proper stewardship of public funds and compliance with relevant governance and accounting requirements. The policy now includes up to date provisions from the Practitioner's Guide 2025 as produced by the Smaller Authorities Proper Practices Panel (SAPPP). The Procedures for the implementation of the policy have been removed and provided under a separate supporting document and sets out the adopted procedure for how reserves are to be reviewed, approved and monitored.</p> |
|--|---|

| | |
|--|--|
| | <p><i>Comment: council might wish to ensure that the supporting documentation references the steps taken by the Council to assess any counterparty for any such investments and satisfy themselves that the sum invested is not subject to unreasonable risk.</i></p> |
| <p>10. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Recording of fixed asset valuations • Cross checking on insurance cover | <p>The asset register for the year-ending 31st March 2026 was reviewed for appropriateness and accuracy and will be submitted for formal approval at the full Council meeting in June 2026. The register, as reviewed, reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register has been fully integrated into the Scribe accounting system which allows for the recording of assets at a determined cost (acquisition) or at a suitable proxy cost.</p> <p>The register details assets held by the Council which have been defined as Fixed Assets and stands at £942,701.18. For comparison the value on 31st March 2025 was recorded as £925,609.98.</p> <p>The approved itemised list on 31st March 2026 will form the basis of Box 9 of the Accounting Statements Annual Governance and Accountability Guide.</p> <p><i>Comment: Council follows the requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.</i></p> <p>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.</p> <p><i>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 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.</i></p> <p>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. Premises cover is shown for three identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Drayton. Specified cover is listed for street furniture and playground equipment.</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</i></p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|--|
| | <p><i>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 and council's assets.</i></p> <p>There are transparent measures in place to allow for the tracking of additions and disposals from the previous year. The minutes of the Finance and General Purposes Committee having oversight of the register, considered the register for appropriateness and accuracy at its meeting of 30th October 2025 and determined that there were no changes to the Council's insurance schedule required at that time.</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>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.</p> <p>Year-end balances agree with cash book and bank reconciliations: VAT Account: £10,983.02 Bank Accounts: £1,147,365.54 less Creditors: £8,108.54 Receipts in Advance: £105.60 Represented by: Total Reserves: £1,150,134.42</p> <p>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.</p> <p><i>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.</i></p> <p>Given the level of income and expenditure, council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3. The Annual Return from the Financial Accounting software package was submitted for internal audit review and it is assumed that the figures contained therein will be replicated in their entirety onto the Accounting Statements (Section 3 of the AGAR) prior to submission to the council for formal approval. The Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR (Form 3) on this basis.</p> |
| <p>13. Exemption from a Limited Assurance Review</p> | <p>For the year ending 31st March 2025, council could not claim exemption from a limited assurance review as it failed to meet the following criteria:</p> <ul style="list-style-type: none"> • Its gross income and gross expenditure are both below £25k; and |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|---|--|
| | <ul style="list-style-type: none"> • 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>14. 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>The internal auditor confirms that the period for the public rights exercise covered the period 23rd June to 1st August 2025 with the notice being dated 20th June 2025. <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 way 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>15. 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>The Internal Auditor confirms 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, as it has published the following for the year 2024 - 2025 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 • 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 <p><i>Comment: council is aware that all documentation relating to the year ending 31st March 2026 (Section 1 – Annual Governance Statement of the AGAR – unaudited; Section 2 – Annual Accounting Statements of the AGAR – unaudited and Notice of the period for the exercise of public rights) is uploaded to the council’s website prior to the commencement of the period of public rights and prior to 1st July 2026 (whichever comes first).</i></p> |
| <p>16. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor | <p>The Interim Internal Audit Report for the year 1st April 2025 to 31st March 2026, as carried out on 16th October 2025, was formally considered by the Finance and General Purposes Committee on 30th October 2026 with the minutes demonstrating that Members resolved that the audit report be formally recommended to Full Council for consideration at its meeting of 13th November 2025. There is also a clear reference in the minutes of 13th November 2025, that Members resolved to accept the internal audit action plan that provided details on the corrective actions to be undertaken and the members or officers responsible for delivering improvement and the deadline for the completion of these</p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|--|
| | <p>actions.</p> <p>The following matters were raised as recommendations in the interim internal audit. The Internal Audit Action Plan for the year 2025-2026 was submitted for internal audit review detailing the agreed corrective actions with status updates on the recommendations raised from current and previous internal audit reports.</p> <ol style="list-style-type: none"> 1. <i>Implementation of the use of the “power to spend” within the accounting system to refer to the powers used to incur expenditure – this is ongoing work.</i> 2. <i>Review the publication requirements under the Local Government Transparency Code 2015 in relation to donations given</i> 3. <i>Review of the Reserve Policy as adopted in February 2022.</i> <p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements within the meeting at which the independent internal auditor was appointed for the year under review.</p> <p>Mrs Waples was confirmed as being appointed to act as the parish council’s independent internal auditor for the year 2025-2026 at the Finance meeting of 14th August 2025. The internal audit dates (interim and annual) were agreed by mutual convenience and council was 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.</p> <p><i>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 and that both the interim internal audit and year-end internal audit dates had been provisionally booked.</i></p> |
| <p>17. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report | <p>The External Audit Report and Certificate for the year ending 31st March 2025 having been received by the Council in early September 2025 was submitted to and noted by Full Council with formal adoption at the meeting of 11th September 2025.</p> <p>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. Similarly, there were no matters to be brought to the attention of the council.</p> <p>The Internal Auditor is able to confirm that the external auditor report and certificate</p> |

| | |
|---|---|
| | <p>along with the conclusion of the external audit have been published on the Council’s website. Details as to how copies may be purchased have also been included. Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public’s 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.</p> |
| <p>18. Digital and Data Compliance Examination of:</p> <ul style="list-style-type: none"> • Website Accessibility Regulations • Use of secure email and gov.uk domain name • Adoption of an IT Policy (including use of the authority owned and personal equipment) • Compliance with Freedom of Information Act • General Data Protection Regulations (GDPR) - Compliancy with GDPR requirements • Transparency code requirements | <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"> • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Have a generic email account hosted on an authority owned domain • Must have an IT policy. • 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 publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). <p>Council has a website accessibility statement on its website 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 WCAG 2.2AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. The website was last updated in December 2025 We tested the website using https://wave.webaim.org according to WCAG 2.2 AA standards which guide the council’s long-term audit and improvement plans. The main structural and design elements of the site were found to be WCAG 2.2 AA standard compliant on that date, although some documents linked to the site were not compliant. When accessibility issues are identified, the council’s statement states that they aim to work within a reasonable period to resolve those issues where possible.</p> <p><i>Comment: Council is aware 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).</i></p> |

| | |
|--|--|
| | <p>The Council has a GOV.UK domain for its council website which also supports a secure and digitally managed email system. Council is aware of the importance of ensuring that it uses a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Council has also 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.</p> <p>Council has adopted a policy that mandates the use of authority-owned email accounts for official business and provides guidelines to ensure that all communications are conducted in a manner that is consistent with the overarching obligations and standards of the parish council. At the meeting of full Council of 14th August 2025, council adopted an Information Technology Policy covering the use of IT equipment for authority business for both Staff and Councillors. The policy applies to all individuals who use Drayton Parish Council’s IT resources, including computers, networks, software, devices, data, and email accounts.</p> <p>The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>The council’s adopted publication scheme, which details the publication of information by the authority as approved by the Information Commissioner was available to view on the parish council’s website. Council has ensured that it understands the requirement to proactively publish or otherwise make available as a matter of routine, information, which is held by the authority and falls within certain classifications. Council’s Officers have ensured that the council complies with its duty to adopt and maintain the scheme and ensure that the document is maintained in accordance with the provisions of the Freedom of Information Act.</p> <p>Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a comprehensive suite of policies that provide clear responsibilities and obligations of Drayton Parish 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</p> |
|--|--|

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|---|
| | <p>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.</p> <p>Council is aware that, given its level of turnover, it is subject to the Local Government Transparency Code 2015 (for those with annual turnover of income and expenditure exceeding £200,000) and is required to make certain data held and managed by the council available to the public unless there are specific sensitivities to doing so. The publication document provide full details of the information that is to be published on a quarterly and annual basis. Council's Officers have noted the council's publication obligations under Sections 31 and 32 in respect of contracts exceeding £5,000 alongside the compliance requirements and the outstanding publication obligations identified in the audit report and have sought to ensure that they are incorporated into the Expenditure Reports submitted on a quarterly basis.</p> |
| <p>19. Responsibilities as a Trustee Examination of</p> <ul style="list-style-type: none"> • Council's role and responsibilities | <p>The council, as a corporate body, does not act as a sole trustee and is not responsible for the managing of Trust funds or assets.</p> |
| <p>20. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Review of Terms of Reference for Standing Committees • Minutes • Openness of Local Government Bodies Regulations 2014 • Cookie and Disclaimer Notices on Websites | <p>Council held its Annual Meeting of the Parish Council on 15th May 2025 with the election of the Chair the first item on the agenda in accordance with legislation. At the same meeting Council reviewed and agreed all its committee titles including membership numbers, Chairs of and appointments to its Standing Committees: Finance and General Purposes; Staffing Committee; Open Spaces & Property; Environment and Highways. Appointments were also made to Working Groups set up for specific projects and appointments made for council representatives to the committees or organisations upon which the council had a seat.</p> <p><i>Comment: in accordance with legislation, council has delegated the performance of several of its statutory and legal responsibilities to several of its committees in accordance with section 101(1) of the 1972 Act ensuring that each committee is acting for and on behalf of the council.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair and Vice-Chair, on being elected to office, have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen on the parish council's website of a direct link to the District Council's website for the Register of Interests for all current Town Councillors.</p> |

| | |
|--|--|
| | <p>It is reconfirmed that, at the meeting of 9th December 2023, Council resolved to adopt the Model Councillor Code of Conduct 2020 with changes in line with the Local Government Association (LGA) Model Template for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. The Code as adopted also includes specific sections for members regarding sensitive interests and dispensation procedures. The adopted Code can be seen on the Council’s website.</p> <p>At the meeting of 15th May 2025, Council formally reviewed its governance structures that were needed for formalised delegation and documented decision making. Council is aware that, where it appoints a committee, it must ensure that the terms of reference clearly state the matters for which that committee is collectively responsible. The minutes of the Finance and General Purposes Committee meeting of 2nd February 2026, also demonstrate that a review of the approved the terms of reference for council’s standing committees (as approved at the Annual Meeting of 15th May 2025) was considered with approved recommendations to be submitted to Full Council for consideration at the annual meeting in May 2026. The Committee reviewed the overall effectiveness of Committee operations and support provided and confirmed its preference for hard copies of certain paperwork to be continued as this was proven to be useful for members.</p> <p><i>Comment: the minutes confirm that in accordance with Standing Order 14bi, Councillors would have an opportunity to confirm if they would like to receive hard copies and/or digital copies of all papers alongside digital summons at the Annual Meeting of the Parish Council.</i></p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting, the council resolves to receive and approve the minutes with appropriate signatures collected to ensure their lawful providence. In accordance with 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 consecutively numbered and consideration should be given for the implementation of such a system.</p> <p>Council’s minutes show apologies given (where applicable) with a formal record to show that Council has approved the apologies submitted.</p> <p><i>Comment: council continues to show compliance with the provisions of s85 of the 1972</i></p> |
|--|--|

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|---|---|
| | <p><i>Act in the recording of apologies and the approval of absences.</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). Council continues to ensure that it acts within the provisions of the 2014 Regulations and publishes a broad range of information online.</p> <p>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. Council has confirmed that its website uses cookies, with the main cookie notice appearing on the site at the first-time access is gained. Cookie settings are accessible in the bottom right corner of the website for the user to take appropriate action.</p> |
| <p>21. Policy Review:</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Review dates • Evidence on website • Adoption of new policies | <p>As mentioned in the internal audit for the year ending 31st March 2025, council had previously agreed that all policies were to be reviewed on a four-yearly basis, unless legislation requires otherwise, to coincide with the term served by the council. Due to staffing capacities, the expected review of specified policies was not brought back for review during the year 2024-2025. Within the review of the narrative interim internal audit report for the current year, the Finance and General Purposes Committee confirmed (as approved by full Council at its February meeting) that the Document Review Schedule, as established in July 2023, would be updated in terms of priority and specified policies brought back for review during the year 2025-2026. The minutes of 2nd February 2026 of the Finance and Governance Committee, provide confirmation that the Document Review Schedule for the ensuing year was received and agreement was forthcoming for the 2025 policies overdue for review to be prioritised in 2026-27 including the CCTV Policy following installation of CCTV at Green Lanes. Consideration was given to a more even spread of the workload which would allow the review to incorporate and schedule periodic reviews of Hire Agreements and Preferred Suppliers.</p> <p><i>Comment: council has understood that regular reviews help identify outdated policies that may need updating and/or result in additional training. As with all councils operating at this level, updated policies help identify and mitigate risks before they</i></p> |

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

| | |
|--|--|
| | <p><i>become significant issues.</i></p> <p>Council's policies, once approved are made public and available to view on the publicly accessible website, thereby ensuring that there is transparency in the way decisions are made helping the public to be kept informed and engaged in the decision-making process.</p> <p><i>Comment: council has understood that transparency is a fundamental principle of good governance. BY making key policies public, it can demonstrate its commitment to good governance.</i></p> |
|--|--|

Victoria S Waples

Date of Internal Audit Visits: 16.10.2025 (Interim) and 27.05.2026 (Annual)

Date of Internal Audit Report: 31.05.2026

FINAL

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