Report to Tunstall Parish Council

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

1. Introduction and Summary.

1.1 The Internal Audit for the year 2025/26 confirmed that the Council maintains effective governance arrangements including a robust and effective framework of internal control and risk management. The Internal Audit review, undertaken on the documentation provided to the Internal Auditor and on the information published on the Council's website, has confirmed that the Council maintains efficient arrangements of financial administration and internal financial control.

1.2 By examination of the 2025/26 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), is satisfactorily undertaking the administration of the Council's financial affairs and providing financial management information to enable the Council to make well-informed decisions.

1.3 The Accounts for the year confirm the following:

Total Receipts for the year:	*£26,290.85*
Total Payments in the year:	*£24,441.01*
Total Reserves at year-end:	*£102,113.91 (of which £99,553.00 is Earmarked)*

1.4 The following figures were agreed with the Clerk/RFO for inclusion in Section 2 (the Accounting Statements) in the Annual Governance and Accountability Return (AGAR) 2025/26 (rounded for purposes of the Return):

Balances at beginning of year (1 April 2025):	*Box 1: £100,264*
Annual Precept 2025/26:	*Box 2: £12,116*
Total Other Receipts:	*Box 3: £14,175*
Staff Costs:	*Box 4: £9,020*
Loan interest/capital repayments:	*Box 5: £0*
All Other payments:	*Box 6: £15,421*
Balances carried forward (31 March 2026):	*Box 7: £102,114*
Total cash/short-term investments:	*Box 8: £102,114*
Total fixed assets:	*Box 9: £150,162*
Total borrowings:	*Box 10: £0*

1.5 Sections One and Two of the AGAR should be completed, approved by the Council and signed and then submitted to the External Auditors no later than 30 June 2026.

1.6 The Internal Auditor has completed the Annual Internal Audit Report 2025/26 within the AGAR.

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1.7 The following Internal Audit work was carried out on the adequacy of systems of internal control. Comments and Recommendations arising from the review are made below.

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

2.1 The Annual Parish Council meeting took place on 6 May 2025. The first item of business was the Election of a Chair, as required by the Local Government Act 1972.

2.2 Standing Orders (SO) are in place and were reviewed, approved and adopted by the Council at its meeting on 20 November 2025. The Standing Orders are based upon the model documents published by the National Association of Local Councils (NALC). A copy of SO has been published on the Council's website.

2.3 Financial Regulations (FR) are also in place and based upon the model documents published by NALC. The Regulations were reviewed and accepted by the Council at its meeting on 20 November 2025. A copy of FR has been published on the Council's website.

2.4 Tiffany Pollock has been in post as the Clerk/RFO since 1 June 2021. The Clerk's position as RFO was re-affirmed by the Council at its meeting on 6 May 2025. Nominations for Councillors were also made to undertake specific roles and responsibilities and to act as representatives of the Council.

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2.5 The Council demonstrates good practice by maintaining an Action Log, which is reviewed and updated at Council meetings.

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

2.7 The Council is registered with the Information Commissioner's Office (ICO) as a Fee payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA056415 refers, expiring 11 June 2026). The Council has previously resolved that the Clerk/RFO should undertake the role of the Council's Data Protection Officer (at its meeting on 9 May 2018).

2.8 The Council assisted compliance with the General Data Protection Regulations (GDPR) through the adoption on 19 February 2025 of a Data Protection Policy.

2.9 A Subject Access Request Application Form has been published but at the time of the audit displayed out of date information viz. '*Please send your request to: Tunstall Parish Council Data Protection Officer Manor Farm, Hollesley Woodbridge, Suffolk IP12 3NB Or email to: pcclerktunstall@gmail.com*'

Recommendation 1: It is important that the Council's published Data Protection documents are reviewed to ensure they are up to date, reflect

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current legislation and fit for purpose and then re-published under the name and contact reference of the current Clerk/RFO.

2.10 The Council reviewed and adopted the Freedom of Information Procedure and Publication Scheme at its meeting on 20 February 2024 to assist compliance with the Freedom of Information legislation.

2.11 The Council maintains a wide range of other formal policies and procedures. These include the Equal Opportunities Policy, Grants Award Policy, Grievance Policy and Procedure, Health and Safety Policy (reviewed and approved on 14 January 2026), Child Protection and Safeguarding Policy, Formal Complaints Procedure, Disciplinary Procedure, Expenses Policy (reviewed and approved on 19 February 2026), Sickness and Absence Policy and Public Participation Protocol, all of which have been published on the Council's website.

2.12 Many of the Council's policies require review, including the Formal Complaints Policy (dated January 2016) and the Sickness and Absence Policy (dated January 2019) which are displayed under the name of the previous Clerk/RFO.

2.13 The Council reviewed and re-adopted the LGA Model Councillor Code of Conduct at its meeting on 20 November 2025. A copy of the Code has been published on the website.

2.14 At the meeting on 10 June 2025 the Council agreed a web address of *tunstallparish.gov.uk* which assists in meeting the requirements of the new Assertion 10 in the Annual Governance Statement 2025/26. At the meeting on 24 September 2025 the Council was advised that Councillors will need to change their email addresses and advise the Clerk/RFO once completed. At the meeting on 14 January 2026 Councillors were encouraged to use their gov.uk address as this assists in the Council becoming compliant. The Clerk/RFO explained that she does not hold passwords for Councillors and that her password would only be passed to the chairman in an emergency.

2.15 The SAPPP Practitioners' Guide states that to be fully compliant with Assertion 10 a local council must:

a) **Use a council-owned domain** (This is being met as the Council has registered under an official .gov.uk domain name of tunstallparish.gov.uk/).

b) **Operate at least one generic email account on the council owned domain** (The Clerk/RFO and Councillors maintain such email accounts).

c) **Ensure the website is accessible to Web Content Accessibility Guidelines (WCAG) 2.2 AA standards** (The website host's Accessibility Statement notes that the website was tested in November 2024 against WCAG 2.2AA to ensure site compliance).

d) **Adopt a formal IT Policy covering data protection and device usage** (The Council adopted an IT Policy at its meeting on 14 January 2026).

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e) **Comply with the UK General Data Protection Regulations (UK GDPR) and process personal data lawfully, fairly, and in line with UK GDPR principles** (this requirement is being met).

2.16 **In summary, it is considered that the Council is demonstrating proper governance of its digital presence, including using an authority-owned domain for emails and having an IT Policy in place. However, it is advised that the Council undertakes a test of its website against the accessibility standard WCAR 2.2 AA to ensure that it is complying with the latest website accessibility standards as far as practicably possible.**

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

3.1 The Cashbook Spreadsheet originally presented to the Internal Auditor required a number of significant amendments. These included amendments to the Summary of Receipts and Payments, the Expenditure List, the Income List and the Statement of Significant Variances. The Clerk/RFO was advised of the amendments required and completed the necessary corrections.

3.2 VAT payments are tracked and identified within the Cashbook to identify future reclaims from HMRC.

3.3 The Spreadsheet is well referenced and facilitates an audit trail to the Bank Statements and Cheque Book counterfoils and, since February 2026, the on-line payments. A sample of transactions was examined and the supporting invoices and vouchers were in place and in good order.

3.4 Re-claims are being submitted to HMRC for VAT paid. A re-claim of £1,690.34 for VAT paid was received at bank on 6 February 2026.

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

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

4.1 The Council receives details of Bank balances at each meeting. Bank statements are reconciled to the Accounts during the year.

4.2 The End-of-Year Accounts were reconciled to the Bank and Building Society statements which totalled £102,113.91 as follows:

Lloyds Community Account:	£470.67	* see Note 1
IBS (SBS) Savings Account:	£2,090.24	* see Note 2
IBS (SBS) Tunstall Common A/C:	£99,553.00	* see Note 3

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* Note 1: The Bank Balance was as at 31 March 2026

* Note 2: The Building Society passbook was made up to 30 November 2025.

* Note 3: The Building Society passbook was made up to 31 March 2026. Councillor Ross explained to the Council on 14 January 2026 how these funds could be used (viz. if the trees on the common required felling due to diseases, the funds could be used for this as well as re-planting; funds are to be used for the maintenance of common land).

4.3 Cheque 101268 dated 13 July 2023 for £187.39 made payable to Norse (re: grass cutting) was out of date and was written-back into the Accounts as a deduction from the Payments side of the Accounts in accordance with accounting practice.

4.4 The Council has looked to move to on-line banking since its meeting on 14 March 2024 when the move was discussed. During the subsequent year 2024/25 all payments were made by cheque. Payments continued to be made by means of cheques up to 16 February 2026, after which on-line banking took place.

4.5 At the meeting on 14 January 2026 the Council agreed the closure of the Barclays Bank current account and agreed the transfer of funds from the account to Lloyds Bank.

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

5.1 End-of-Year accounts are prepared on a Receipts and Payments basis. Significant amendments were required to the Summary of Receipts and Payments, the Expenditure List, the Income List and the Statement of Significant Variances originally presented to the Internal Auditor but these amendments were successfully completed by the Clerk/RFO and revised accounts were presented to the Auditor.

5.2 Following the amendments, sample audit trails were undertaken and were found to be in order.

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

6.1 The Council receives and considers its detailed risk management documents. The Council's Risk Assessment (Financial), Risk Assessment (Multi-Use Games Area) and Risk Assessment (Catchment Pit) documents were reviewed and approved by the Council at its meeting on 6 May 2025 (Minute 23 refers). The assessments assign a probability of each risk occurring, its impact on the Council and details how the risk is managed, the internal controls in place and the action being taken to address any identified weaknesses.

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6.2 A Statement of Internal Control is in place and this was reviewed, approved and adopted by the Council on 19 February 2026 (Minute 17 refers). A copy has been published on the Council's website.

6.3 At the Council's meeting on 20 November 2025 the Council reviewed the Internal Control Report completed by Councillor French. The review had included the examination of building society accounts, current accounts and cheque book. No issues of concern were raised (Minute 18 refers).

6.4 The Council accordingly complied with the Accounts and Audit Regulations 2015 by reviewing the effectiveness of the Council's system of internal control in the year, including the overall arrangements for management of risk, with the review suitably Minuted.

6.5 An important area of risk management within local councils concerns the adequate maintenance of play equipment. The Council has a standing agenda item for 'Recreation Ground/Community Hall' under which maintenance and other risk management issues at the Play Park are considered and addressed.

6.6 David Bracey (Play Safety Inspections) undertook the annual inspection at the Playing Field on behalf of the Parish Council during the 2025/26 year as part of the overall risk management arrangements in place.

6.7 Insurance was in place for the year of account. The Council's Policy runs from 1 June 2025 to 31 May 2026. At the meeting on 10 June 2025 the Council approved the payment of £921.02 insurance renewal premium to Clear Councils Insurance. Public Liability cover and Employee Liability cover are £10m each and Fidelity Guarantee cover stands at £250,000, which meets the recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.

6.8 An Emergency Plan is in place. At the meeting on 30 July 2025 the Council noted that the Community Emergency Plan had been completed

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

Precept 2025/26: £12,116.34

Precept 2026/27: £13,025.07

7.1 At the meeting 23 January 2025 the Clerk/RFO presented to Council a Draft Budget for the year 2025/26. A Precept of £12,116.34 for 2025/26 was agreed in Full Council and the precept decision and amount has been clearly Minuted.

7.2 Similarly, a Draft Budget for 2026/27 was discussed and accepted by the Council at its meeting on 14 January 2026. The Council also confirmed the Precept for the year 2026/27 was set at £13.025.07. The Precept decision and the amount of the Precept are clearly displayed in the Council's Minutes to ensure transparency in the amount to be levied upon local taxpayers.

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7.3 Budget papers are prepared to ensure Councillors have sufficient information to make informed decisions.

7.4 The Clerk/RFO ensures the Council is aware of its responsibilities, commitments, forward planning and the need for adequate reserves. Accounts for the period just ended are routinely presented to Council.

7.5 The Council has sound budgetary procedures in place. Examination of the accounts and supporting documentation for the year under review confirmed that the Council prepared detailed estimates of the annual budget and of receipts and payments.

7.6 The Overall Reserves as at 31 March 2026 totalled £102,113.91 (of which £99,553.00 is Earmarked for Tunstall Common Work).

7.7 General Reserves (Overall Reserves less Earmarked Reserves) were accordingly £2,560.91 (20% or 2.3 months equivalent of the 2026/27 Precept and were not in compliance with the SAPPP Proper Practices Guidance (item 5.34) that a minimum level of a smaller authority's general reserve should be maintained at between three and twelve months of net revenue expenditure (in effect, between three and twelve months equivalent of the Precept).

7.8 However as at the 31 March 2026, bearing in mind the significant sums held for use for Tunstall Common, the Council maintained sufficient overall reserves and contingency sums to meet, within reason, any unforeseen items of expense.

8. Income Controls *(regarding sums received from Precept, Grants, Loans and other income).*

8.1 Receipts are reported to Council and listed in the Minutes of Council meetings as a matter of routine. The Receipts of £26,290.85 recorded in the Cashbook consisted of Precept (£12,116.34), VE Day Grant (£800), Rural Payments Agency (£9,192.28), Building Society Interest (£2,373.04), VAT Refund (£1,690.34) and UK Power Networks (Wayleave) (£118.85).

8.2 Receipts recorded in the Cashbook were cross referenced with the Council's Bank Statements and Building Society Pass Books/Statements on a test-check basis.

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

9.1 A Petty Cash system is not in use; an expenses system is in place, with on-line payments being made out for expenses incurred.

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

10.1 Payroll Services are operated by SALC on behalf of the Council in accordance with HMRC requirements. Detailed payslips are produced and PAYE is in operation.

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10.2 At the meeting held on 10 June 2025 the Council confirmed and agreed the pension position for the Clerk/RFO. The pension provider for the Clerk/RFO was approved by the Council on 24 September 2025 when it was confirmed that Tiffany Pollock, as Clerk/RFO, was eligible to join the Local Government Pension Scheme (LGPS) and the Council resolved that she should join the scheme. The Council agreed that the start date for the Clerk/RFO to join the Local Government Pension scheme should be 1 August 2025,

10.3 With regard to the legislation relating to workplace pensions, the necessary re-declaration of compliance as required by the Pensions Regulator under the Pensions Act 2008 was made by the Clerk/RFO on 4 August 2023. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

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

11.1 A comprehensive Asset and Responsibility Register is in place.

11.2 The total value of £150,162 as at 31 March 2026 is unchanged from the value as at the end of the previous year, 31 March 2025.

11.3 The Register complies with the current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. The original purchase cost is displayed or, where the original purchase price is unknown, a nominal (community) value is listed. The value has to be placed in Box 9 of the AGAR 2025/26.

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

12.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides detailed financial reports to Council meetings and Councillors are provided with information to enable them to make informed decisions.

12.2 Balances held at bank and building society are reported to meetings of the Council.

12.3 Payments are being made on-line. The move to on-line banking was reported to Council on 24 September 2025.

12.4 The Council receives at each meeting lists of payments for review and authorisation, payments made since the previous meeting and any sums received. Payments are listed in the Minutes of the Council as part of the Council's overall financial control framework. In addition, the Internal Auditor confirmed that:

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(a) cheque numbers were noted on the paid invoices/vouchers to assist the verification of the payment.

(b) Invoices/vouchers for payment are signed or initialled by the Cheque Signatories in confirmation of the payment being correctly made.

(c) During the year Cheque Book counterfoils were initialled by Cheque Signatories to indicate agreement of the details shown on the cheque with the counterfoil and the invoice or similar documentation.

12.5 The Internal Audit Report for the previous year (2024/25) was dated 28 May 2025 and was received and accepted by the Council at its meeting on 10 June 2025. The progress in meeting the Recommendations put forward in the Internal Audit Report is displayed at Appendix A below.

12.6 The Internal Auditor for the 2025/26 year of account was appointed by the Council on 6 May 2025.

13. External Audit *(Exemption declared or any Recommendations put forward/ comments made following the Limited Assurance Review).*

13.1 For the year 2024/25 the Council was not required to receive an External Audit (a Limited Assurance Review) by PKF Littlejohn LLB as the higher of gross income or gross expenditure did not exceed £25,000 in the year of account. The Council declared its exemption from a Limited Assurance Review by PKF Littlejohn LLP and Completed the Certificate of Exemption at its meeting on 10 June 2025.

13.2 For the year 2025/26 as the higher of gross income or gross expenditure exceeded £25,000 in the year of account, the Council will receive an External Audit (a Limited Assurance Review) from PKF Littlejohn LLP.

14. Publication Requirements and the Transparency Code (Compliance for smaller councils with income/ expenditure under £25,000).

14.1 Under the provisions of the Transparency Code, Tunstall Parish Council can be designated as a 'Smaller Council'.

14.2 The Council's website is: https://tunstallparish.gov.uk/parish-council/accounts/.

14.3 Smaller authorities should publish on their website:

a) All items of expenditure above £100:
Published on the website

b) Annual Governance Statement, AGAR, Section One:
2024/25 published on website

c) End of year accounts, AGAR, Section Two:
2024/25 published on website

d) Annual Internal Audit report within AGAR:
2024/25 published on website

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e) List of councillor or member responsibilities:
Published on the website

f) Details of public land and building assets (Asset Register):
Published on the website

g) Minutes, agendas and meeting papers of formal meetings:
Published on the website

14.4 The Council is complying with the requirements of the Transparency Code.

14.5 The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 required the Council to publish a ‘Notice of Public Rights and Publication of Annual Governance and Accountability Return (Exempt Authority)’ on a publicly accessible website. The Date of the Announcement of the ‘Notice of the period for the exercise of Public Rights’ is displayed as 30 June 2025. The exercise of public rights started on 1 July 2025 through to 11 August 2025. The Internal Auditor was able to confirm that the document for the year 2024/25 was readily accessible on the Council’s website. The Council complied with the requirements of the Local Audit and Accountability Act 2014 Sections 26 and 27 and the Accounts and Audit Regulations 2015 (SI 2015/234).

14.6 The remaining documents required to be published, as listed in the AGAR Page 1 Guidance Notes (including Certificate of Exemption, bank reconciliation and analysis of variances) were confirmed as easily accessible on the Council’s webpage:

https://tunstallparish.gov.uk/parish-council/accounts/

15. Additional Comments

15.1 I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work.

Trevor Brown

Trevor Brown

Chartered Institute of Public Finance and Accountancy

Internal Auditor

26 May 2026

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APPENDIX A

Progress in meeting the Recommendations put forward in the Internal Audit Report dated 28 May 2025.

Recommendation 1: *It is important that the Council's published Data Protection documents are reviewed to ensure they are up to date, reflect current legislation and fit for purpose and then re-published if necessary under the name and contact reference of the current Clerk/RFO.*

Update on 26 May 2026: A Subject Access Request Application Form has been published and at the time of the audit displayed out of date information viz. 'Please send your request to: Tunstall Parish Council Data Protection Officer Manor Farm, Hollesley Woodbridge, Suffolk IP12 3NB Or email to: pcclerktunstall@gmail.com'. This requires attention by the Council.

Recommendation 2: *The Council's range of Policies, procedures and protocols should be reviewed on a scheduled basis to ensure they are up to date, reflect current legislation and are fit for purpose and then re-published under the name and contact reference of the current Clerk/RFO.*

Update on 26 May 2026: Many of the Council's policies still require review. The Health and Safety Policy (dated November 2018), the Formal Complaints Policy (January 2016) and the Sickness and Absence Policy (January 2019) are all displayed under the name of the previous Clerk/RFO.

Recommendation 3: *The Council should construct a Schedule of its Policies, Procedures and Protocols which will list all the documents in place, the date when the Policy was adopted, the frequency of review and the date when the next review should be undertaken.*

Update on 26 May 2026: The Clerk/RFO confirmed that this is in progress.

Recommendation 4: *The Council should make progress in meeting the recommendations from the National Association of Local Councils (NALC) to move to a gov.uk website domain address.*

Update on 26 May 2026: At the meeting on 10 June 2025 the Council agreed a web address of tunstallparish.gov.uk

Recommendation 5: *Cheque 101268 dated 13 July 2023 for £187.39 made payable to Norse (re: grass cutting) is now out of date and should be written-back into the Accounts as a deduction from the Payments side of the Accounts.*

Update on 26 May 2026: This has been addressed in the Accounts for 2025/26.

Recommendation 6: *To comply with Financial Regulation 6e, Cheque Signatories should initial the cheque counterfoils in each case to indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation.*

Update on 26 May 2026: This has been addressed during 2025.26.

Recommendation 7: *It is important that both Internal Audit Reports and External Audit Reports and Certificates are formally presented to the Council each year and a Minute taken to confirm that the documents have been noted by the Council and that any recommendations put forward in the Report are formally considered and addressed.*

Update on 26 May 2026: The Internal Audit Report 2024/25 was received by the Council on 10 June 2025. The Council was not required to receive an External Audit Report in the year 2024/25.

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