Report to Hildersham Parish Council
Internal Audit of the Accounts for the Year Ending 31st March 2026

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

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

Income for the year:	£13,660.10
Expenditure for the year:	£8,914.00
Precept figure:	£13,500.00
General Reserves:	£16,988.32 (being the current account)
Earmarked Reserve:	£23,719.76 (being the instant access account and the s106 account)

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

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

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

Summary
The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this audit. The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council. The examination of the period-end accounts and supporting documentation has confirmed that the Clerk acting as Responsible Financial Officer has undertaken the administration of the Council's financial affairs to a satisfactory level. However, the council has failed to balance the community expectation with legal duties and has not followed Proper Practices by having procedures in place to ensure that it is acting in compliance with statutory regulations and that any new requirements are applied. Recommendations made and/or commentary provided are to address the weaknesses in the council's governance structure and ensure that council is able to demonstrate compliance with statutory annual accounting and governance statements moving forward. Application of the recommendations will ensure that the new council complies with legal requirements, regulations and proper practices. Addressing these challenges through clear policies, regular training and professional advice, is essential for maintaining good governance and public confidence. ***For further information and for the year effective 1st April 2026 please refer to Practitioners' Guide 2026 – Governance and Accountability for Smaller Authorities in England (jointly published by the Smaller Authorities Proper Practices Panel with NALC, SLCC and ADA).***

Internal Audit Review - subject & tests carried out	**Comments/Recommendations**
1. Accounting Records. Examination of • **Accounting system** • **Cashbook** • **Reconciliations of cashbook**	The Council continues with its use of excel spreadsheets to record its financial transactions from which it is able to produce reports on a receipts and payments basis. Cash books are reconciled monthly to ensure the accounting records are kept up to date. The RFO, in accordance with best practice, has ensured that the cashbook for 2025-2026 allows regular monitoring of expenditure versus budget thereby allowing council to take corrective action where necessary. Scrutiny of the cashbook ensured that the correct roll forward of the previous financial year cashbook into the new financial year had been achieved and that appropriate accounting techniques were used in the recording of the council's transactions for the year under review. *Comment: council might wish to expand the commentary within the cashbook or minutes to reference the powers used to incur expenditure to confirm that council has understood that statutory powers, being granted by Parliament, give local councils the choice or opportunity to act and are therefore discretionary. The council should be able to demonstrate that it has exercised its powers subject to the provisions of the general law.*

2. Preparation of Accounts: Payment Controls Examination of: • **Cash book entry** • **Supporting paperwork** • **Minuted approval** • **Review of method of payment** • **VAT identified, reported and reclaimed** • **Review of estimates, quotes and tenders** • **Power to Pay**	A selection of random payments was cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. The Clerk has implemented a system whereby Council now follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. Council continues with the practise of ensuring that internet banking is operated in accordance with the Council's own Financial Regulations. The RFO has ensured that the Council has implemented the procedure whereby evidence is retained showing which Councillors authorised the release of the payment by the Chair signing the payment spreadsheet as submitted at each meeting. All access to the Council's bank account is password and username protected. New payments require a phone number, and an access code has to be confirmed before a new payee can be set up. The Parish Council shows good practise by ensuring that 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. *Comment: from the payments reviewed, it is confirmed that council has safe and efficient arrangements for the controls over money and ensures that such payments are made in accordance with its own Financial Regulation 6.2 "The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised, and only authorised payments shall be approved or signed to allow."* Whilst VAT has been identified in the cash book, it has not been reclaimed on an annual basis. The Vat reclaimable position on 31st March 2026 was £377.79. The reclaim for the year ending 31st March 2025 in the sum of £142.65 has still to be claimed. *Comment: the Clerk / RFO has confirmed that VAT for both years – 2024-2025 and 2025-2026 will reclaimed after the audit has been completed.* The Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the RFO has ensured that VAT has been

	appropriately identified in relation and correctly applied to the council's business and non-business activities. *Comment: the Clerk has implemented procedures to ensure that the council has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).* For the period under review, there were no significant projects that required advertising under the Procurement Act 2023. There were no payments identified as being made under Section 137 of the Local Government Act 1972 ("the 1972 Act") for the year under review. Whilst the cashbooks references s137 payments, there are no further references, in either the cashbook or the minutes, to the Power to Spend to underline the legislative framework in which the council operates. *Comment: council is advised to ensure that the cashbook and/or minutes make reference to the powers used to incur expenditure. Like all powers given to public bodies the powers of local councils are defined in detail in legislation and these details may include a requirement to obtain the consent of another body. Local Councils must exercise their powers subject to the provisions of the general law.*
3. Compliance with laws, regulations and proper practices. **Examination of:** • **Standing Orders and Financial Regulations** • **Compliancy** • **Annual Review** • **Adherence** **Appointment of Responsible Financial Officer**	As outlined in the previous internal audit report, the council's Standing Orders, as submitted for internal Audit are those that were reviewed and adopted in September 2023 and are based on the latest model published by the National Association of Local Councils (2018). Those seen on the website are dated 2003! **Recommendation: council seeks, at the earliest opportunity, to adopt the updated NALC Model Standing Orders (England) 2025 to comply with new procurement legislation and ensure consistency with the updated Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. NALC have also changed the language in the document to gender-neutral terms to align with their policy and the Civility and Respect Project.** Financial Regulations (FR), as submitted for internal audit and adopted by the council are based on the version issued by NALC in 2024. Those seen were reviewed at the meeting of 24th September 2024.

	Comment: council should be aware that ensure that that revisions to the Model Financial Regulations were published on 13th March 2025, and these should be included in the council's next review of its Financial Regulations. **Recommendation: once council has reviewed and adopted Standing Orders and Financial Regulations, the latest version should be uploaded to the website and original versions removed.** 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. The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council's own Financial Regulations confirm that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.
4. Risk Management. **Evidence of financial risk management** • **Review of risks associated with** ➢ **Financial Management** ➢ **Governance** ➢ **Building/ Assets** • **Annual Review and Minuted** • **Insurance in place** ➢ **Adequate** ➢ **Reviewed** • **Fidelity Guarantee Cover Insurance** ➢ **Adequate** ➢ **Reviewed** • **Internal Controls documented and regularly reviewed**	The Council's Risk Management Documentation as reviewed and adopted by the Council covers the year 1st April 2025 to 31st March 2026. It is however not version controlled and for clarity, the document should be dated with a review date which not only shows regulatory compliance but will also determine enforceability. The register provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences. *Comment: Council continues to ensure that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.* A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.

	Council's Insurance Document was seen during the time of internal audit and the following were verified: Public / Products liability cover is £10million, Employer's Liability cover is £10million and Fidelity Guarantee is £100thousand. *Comment: Fidelity Guarantee cover at £100,000 is 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. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.* All risk cover is confirmed as being in place for items listed within the document for those located within the boundaries of Hildersham. Noting that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, council formally recorded via a minute reference in both March 2025 and March 2026 that formal reviews had been undertaken of the insurance in place against the asset register and that the insurance should be reviewed with the current provider. With reference to council's own Financial Regulations, the internal auditor can confirm that there are in place specific control procedures for payments made by direct bank transfer. Council has implemented a system whereby regular reviews are undertaken by a non-signatory, thereby separating the roles of overview from that of authorisation, of the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances. *Comment: Council should that, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money.*
5. Budgetary controls. **Examination of:** • **Verification of process of setting of budget** • **Monitoring of budget** • **Reserves**	Council set the annual budget to inform the legal limit of spending preauthorised by the council under the Local Government Act 1972 for the year 2025-2026 in the sum of £11,897.66 at the meeting of 14th January 2025. This was then updated (at the meeting of 15th May 2025) with approval for a revised revenue budget to be set at £12,147.66. The budget for the year 2026-2027 was submitted to and approved at the Council meeting of 13th January 2026. From paperwork seen elsewhere, the council's approved budget was £13,500 to be offset by the precept.

	Comment: as previously advised, to ensure transparency in the budgetary process followed by the council, it should evidence; by recording within the minutes, the actual budget being set alongside the reasoning for such a budget as well as the impact the precept being set would have on a Band D dwelling. There were regular reviews of the current year's budget and balances of s106 funds. Council is aware that the monitoring of the budget throughout the year is one of the recommended key stages * as to the process to be followed during the year. * key stages as to the budgetary process to be followed for the year: • decide the form and level of detail of the budget; • review the current year budget and spending; • determine the cost of spending plans; • assess levels of income; • bring together spending and income plans; • provide for contingencies and consider the need for reserves; • approve the budget; • confirm the precept or rates and special levies; and • review progress against the budget regularly throughout the year. The Council on 31st March 2026 had overall reserves totalling £40,708.08 with General Reserve being £16,988.32 (current account) and Earmarked Reserves being £23,719.76 (being the instant access account and the s106 account. Council has previously been advised of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with an adopted General Reserve Policy. *Comment: The Trust assets and income for the Hildersham Field Garden and Recreation Ground Charitable Trust are kept in a separate current and savings account, which are not part of the Parish Councils funds.*`
6. Income controls. **Examination of:** • **Precept** • **Other income**	The precept for the year 2025-2026 was set at the meeting of 12th November 2024 with the minutes indicating that this would be set as £14,000. This was subsequently changed to £13,500 at the meeting of 14th January 2025. There is however no minute to demonstrate the impact that the precept being set would have on a Band D household. From an email trail seen the precept being levied would result in a Council Band D tax of £131.96 an increase of 1.37%.

	Council received precept in the sum of £13,500 from South Cambridgeshire District Council for the period under review in April 2025 as reported to the meeting of 13th May 2025 and as verified as being received into the council's nominated bank account. The precept for the year 2026 – 2027 was confirmed at the meeting of 13th January 2026 but there are no details to confirm that which was approved. Whilst there is no minute to demonstrate the impact that the precept being set would have on a Band D household, from an email trail seen this would give a Band D tax of £135.54, an increase of 2.71%. **Recommendation: Council is advised to show best practice by expanding the minutes to state the precept being set and to demonstrate the impact that the precept would have on a Band D Council Tax dwelling over that set for the previous year and the reasoning behind the increase/decrease.** Spot checks on the items of interest paid into the Council's accounts were cross checked against cashbook and bank statements. All were found to be in order. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings.
7. Petty cash/expenses procedure.	Council does not operate a petty cash system.
8. Payroll controls. **Examination of:** • **Management of payroll** • **PAYE/NIC system in place** • **Compliance with HMRC procedures** • **Records relating to contracts of employment**	At the year-end, council had one employee in its employment. It is confirmed that the clerk to the council has a contract in place which details the relevant particulars of employment, allowances and pension provisions. Cross-checks on the year under review were completed on a sample of payments covering salary and PAYE and were all found to be in order. The payroll function was carried out inhouse and operated in accordance with HM Revenue and Customs guidelines. Full Council approved the implementation of the NJC Pay Award and ensuring pay scales for 2025-2026 backdating all paid hours worked to 1st April 2025 at the meeting of 9th September 2025. *Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.* During the internal audit review for the year ending 31st March 2025, the Clerk provided paperwork that confirmed that the earliest re-enrolment date for the Council to fulfil its duties under the Workplace Pensions Law was 28th November 2025. The latest re-

	enrolment date is 27th May 2026, and re-enrolment declaration of compliance must be done by 27th July 2026. **Recommendation: council should ensure that it completes its legal duty by completing and submitting the re-declaration of compliance by the due dates.**
9. Asset control. **Examination of:** • **Asset Register** • **Checks on existence of assets** • **Recording of fixed asset valuations** • **Cross checking on insurance cover**	The Asset Register submitted for internal audit review currently stands at £599,259.77 (on 31st March 2025 the register recorded total assets in the sum of £598,254.61). Council's assets have been stated at the Insurance Value (as previously recorded) and where assets have been gifted or where there is no known value have been given the proxy value of £1. This value has also been applied to a number of Community Assets, which, in accordance with guidance, are treated in the same manner as gifted assets. Although council has used the insurance valuation as it's costing for each asset, it has ensured that where that valuation was first used, it has remained fixed and as such there are no unexplained variations between this year and the prior year. The register has now recorded the method of asset valuation within the supporting statement to the accounts and as such an explanation has been provided as to why this was not originally in accordance with proper practices. The asset register allows acquisitions to be tracked and the addition of fencing facing the road on the Recreation Ground is noted. *Comment: As Council's preferred method for valuation of its asset register is to use the insurance value, it should ensure that this approach is applied consistently from year to year.* Appropriate insurance is in place for council's assets under generic category headings based on policy declared values. *Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).*
10. Bank reconciliations **Examination of:** • **Bank reconciliations** • **Cashbook** • **Bank statements**	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. The council has implemented a system whereby it has taken steps to ensure that it can evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members with a regular minute to record the activity undertaken. Approval of the bank reconciliation by the authority or the chair of the committee or another authority nominee is not only good practice but is also a safeguard for the Responsible Financial Officer and will fulfil one of the authority's internal control objectives. *Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of*

cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, council has implemented a system whereby the monthly reconciled bank accounts are presented to Full Council.

Bank balances on 31st March 2026 agree with the cash-book balances and stood at £40,708.08 across the accounts held in the council's name as verified from statements and the cashbook.

11. Year-end procedures.
Examination of:

- **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?**

Accounts are produced on a receipts and payments basis, and all found to be in order. The end of year accounts was presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations. Income received for the year totalled £13,660.10 with expenditure totalling £8,914.00 leaving a carried forward balance of £40,708.08

As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be able to claim exemption from a limited assurance review for the year under review. As exemption can be claimed, the council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements (Section 2 of the AGAR) were completed in draft form, and the Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR.

The Annual Governance and Accountability Return (AGAR) to be presented to full Council for approval was examined and the following figures are those upon which this audit has been completed and are assumed to be included by the RFO for inclusion in Section 2 Accounting Statements 2025-2026 (rounded for purposes of the Return):

		2024-25	2025-26
Balances brought forward	Box 1	35874	35962
Annual Precept	Box 2	13500	13500
Total Other Receipts	Box 3	1798	160
Staff Costs	Box 4	3315	4041
Loan Interest / Capital Repayments	Box 5	0	0
Total Other Payments	Box 6	11895	4873
Balances Carried Forward	Box 7	35962	40708
Total Cash and Investments	Box 8	35962	40708
Total Fixed Assets	Box 9	598255	599,260
Total Borrowings	Box 10	0	0

For the year ending 31st March 2025, council was also able to claim exemption from a limited assurance review as it met the following criteria:

- Its gross income and gross expenditure are both below £25k; and

	• no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account has been issued by its external auditor in the prior year; and • the reporting year is not one of the authority's first three years of existence. The minutes of 17th June 2025 confirm that council considered the above criteria and resolved to claim exemption status for the year ending 31st March 2025 and permission was given for the form to be signed and submitted to the external auditor. *Comment: Council has ensured that there is formal evidence of the legal decision taken to claim exemption under section 9 of the Local Audit (Smaller Authorities) Regulation 2015.*
12. Compliance with the Local Government Transparency Code 2014 **Examination of:** • **Information uploaded to the council's website**	For the year ending 31st March 2025, council was aware that with gross income and expenditure under £25,000 it was required to follow the Local Government Transparency Code 2014 for smaller authorities. The following were published on a public website in accordance with the dates prescribed by the relevant regulations for the year 2024-2025 and not later than 1 July: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014 *Comment: Council might wish to note that salaries are exempt from the requirement to list items of expenditure above £100.*
13. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 in relation to the year 2024-2025 **Examination of:** • **Dates set for 2024-25**	The internal auditor is able to confirm that the period for the public rights exercise covered the period 18th June to 31st July 2025 with the notice being dated 17th June 2025. *Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.*
14. Have the publication requirements been met in accordance with the Audit & Accounts	The Internal Auditor is able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with

Regulations of 2015. **Examination of:** • **Publication requirements for the year 2024-2025**	income and expenditure not exceeding £25,000, as it has published all of the following for the year 2024 - 2025 on a publicly accessible website: • Certificate of Exemption • Annual Internal Audit Report • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Annual Accounting Statements of the AGAR • Notice of the period for the exercise of public rights • Analysis of variances • Bank reconciliation – year-end *Comment: council should be aware that all documentation relating to the year ending 31st March 2026 must be 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).*
15. Compliance with Assertion 10 of Section 1 of the Annual Governance Statement **Examination of:** • **Email management** • **IT Policy** • **Compliance with Web Content Accessibility Guidelines 2.2AA** • **Compliance with Data Protection Legislation** • **ICO registration** • **Compliance with publication requirements of the Freedom of Information Act**	Assertion 10 has now been added to clarity data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions: • Have a generic email account hosted on an authority owned domain • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). • Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. • Must process personal data with care and in line with the principles of data protection. • Must have an IT policy. Council currently operates with the website https://hildershamparishcouncil.org.uk/. The site supports a secure and digitally managed email system. There is a dedicated org.uk email addresses for the Clerk. Council has noted guidance within the Practitioners' Guide which states that every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com. Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles. The council has not adopted an IT policy covering the use of IT equipment for authority business for both Staff and Councillors.

Recommendation: council should be aware that such a policy would provide clarity on the use of IT equipment for authority business which would explain how all involved with the authority – clerks and members - should conduct authority business in a secure and legal way when using IT equipment and software. This should also relate to the use of authority-owned and personal equipment.

The council has published a website accessibility statement on the council pages (https://hildershamparishcouncil.org.uk/website-accessibility-and-transparency-regulations/) which details 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. The site has however been tested against the Web Content Accessibility Guidelines version 2.1 AA standards.
Recommendation: council should review the website and conduct an audit of the site assessing it for compliance with the Web Content Accessibility Guidelines version 2.2 AA standard. It should then update the accessibility statement, detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the updated WCAG 2.2 AA Standards under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

Council has still to take active steps to ensure compliancy with the GDPR requirements and is advised to consider the production and adoption of policies that provide clear responsibilities and obligations of Hildersham Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Whilst Council's Privacy Policy, as seen on the website, encompasses the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party, it fails to address the manner in which subject access requests are handled and the manner in which personal information will be protected from data breaches. The council is also advised to conduct regular data audits to identify the personal information held by the council, the way it is held and the lawful basis in which the information is being processed.
Recommendation: once the data audits are completed, council should take steps to demonstrate compliancy with the GDPR requirements and produce policies detailing the manner in which the parish council will protect and handle information relating to personal information. The policies should provide clear responsibilities and obligations

	of the council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR and should also document the measures that the council will undertake to ensure adequate provision for the preservation of documents, books and papers belonging to the parish. To be fully compliant with the General Data Protection Regulation requirements, council should adopt and publish policies which will detail the procedures for dealing with subject access and the manner in which personal information will be protected from data breaches. As a Data Controller, all local authorities are required to register with the Information Commissioner's Office (ICO) in accordance with Data Protection Legislation. Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. The Freedom of Information Act 2000 requires every public authority to have a publication scheme, approved by the ICO, and to publish information covered by this scheme. Council's scheme as adopted was available to view on the council operated website. *Comment: the new council should be aware that this is a requirement under the Act and that such a scheme, which will set out the Council's commitment to make certain classes of information routinely available, such as policies and procedures, minutes of meetings, annual reports and financial information, should be published and annually reviewed.* **Recommendation: considering the above comments, council is advised to review its response to Assertion 10 on the Annual Governance Statement and in particular the sentence "this authority has made suitable arrangements for its IT and data management and has complied with proper practices in doing so".**
16. Internal Audit: **Examination of:** • **Reporting of Previous Internal Audit Reports** • **Review of internal audit** • **Review of effectiveness of internal audit** • **Appointment of internal auditor**	The Internal Audit Report for the period ending 31st March 2025 was received and approved by full Council at a meeting of 17th June 2025. The internal audit report had raised the following recommendations: those in bold are outstanding 1. **Publication of Register of Members Interests on the website or create a link to that of the District Council.** 2. Email Management to demonstrate compliance with Assertion 10 of the Annual Governance and Accountability Guide At the meetings of 17th June and 8th July 2025, the Clerk provided the meeting with a summary report which detailed the manner in which some of the recommendations would be addressed over the coming year.

	Comment: in accordance with guidance, council has understood that an action plan should be produced setting out the areas of improvement or development as identified within the narrative internal audit report. In accordance with the Accounts and Audit Regulations 2015, a review of the scope of the council's internal audit arrangements was covered at the meeting at which the internal audit was discussed. *Comment: council has noted the requirement under the Accounts and Audit Regulations 2015, that it must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system on internal control.* The appointment of the person to act as the parish council's independent internal auditor for the year 2025-2026 is expected to be approved at the meeting of 12th May 2026. *Comment: Council has demonstrated, via a minute reference, that it understands the requirement to ensure that there is an appointed person* to *provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.*
17. External Audit **Examination of:** • **Reporting of External Audit Report**	As council met the criteria, it was able to claim exemption from a limited assurance review for the year ending 31st March 2025 and submitted an approved exemption certificate to the external auditor.
18. Responsibilities as a Sole Trustee	As reported in previous internal audit reports, Councillors signed a Trust Document as the new Trustees of the Allotments and Recreation Ground Trusts. This created two Trusts to manage the Recreation Ground and the allotment land, North and South Holding and the Village Hall. All councillors are trustees of both trusts and separate meetings are held with updates provided at relevant Council meetings. The funds are held in separate bank accounts for the Hildersham Recreation Ground Trust and for the Hildersham Land & Allotment Trust. The financial transactions are correctly held separate from the parish council's main accounts and easily identifiable in the council's cash sheets. The Clerk keeps a tally of the monies received under s106 for open space projects and community facilities noting that the expenditure is time limited. The Parish Council is continuing to insure the existing assets and bear some of the on-going costs.
19. Additional comments. **Examination of:** • **Annual Meeting** • **Election of Chair and Vice-Chair and signing of**	Council held its Annual Meeting of the Parish Council on 13th May 2025 at which the Chair for the coming year were elected as the first items on the agenda, in accordance with legislation.

Declaration of Acceptance of Office • **Register of Interests** • **Code of Conduct** • **Minutes** • **Openness of Local Government Bodies Regulations 2014**	In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair, on being elected to office, has signed a declaration of acceptance of office in the presence of another councillor or the clerk. Evidence was seen on the District Council's website for the register of Interests for all current parish councillors. There is however no link from the Parish Council's website to that of the District Council for access to the Register of Interests. In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the loose-leaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. *Comment: Council should note that LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves provided that they are consecutively numbered. Council should seek to implement such a system.* 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). *Comment: council has still to review the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.*

Victoria S Waples

Date of Internal Audit Review: 30.05.26 – 01.06.26 **Date of Internal Audit Report: 02.06.2026**