

Report to Stradbroke 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 continues to maintain effective financial administration and internal financial control. The Council displays many examples of good financial practice.

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), satisfactorily undertook the administration of the Council's financial affairs and produced satisfactory 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: £144,422.59
Total Payments in the year: £121,096.89
Total Reserves at year-end: £161,519.10 (of which £113,849.00 are earmarked /restricted)

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

<i>Balances at beginning of year (1 April 2025):</i>	<i>Box 1: £138,194</i>
<i>Annual Precept 2025/26:</i>	<i>Box 2: £46,491</i>
<i>Total Other Receipts:</i>	<i>Box 3: £97,932</i>
<i>Staff Costs:</i>	<i>Box 4: £41,063</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £80,034</i>
<i>Balances carried forward (31 March 2026):</i>	<i>Box 7: £161,520</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £161,520</i>
<i>Total fixed assets:</i>	<i>Box 9: £111,959</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.5 Sections 1 and 2 of the AGAR are due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2025/26 within the AGAR.

1.6 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Audit Plan. Comments and any 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 12 May 2025. The first item of business was the Election of a Chairman, as required by the Local Government Act 1972.

2.2 The **Membership for the Council's Committees** (the Finance & Premises Committee, the Personnel Committee and the Planning Committee) was approved by the Council at its meeting on 12 May 2025.

2.3 The Terms of Reference for the Finance & Premises Committee, the Planning Committee and the Personnel Committee were formally approved by the Council at its meeting on 12 May 2025 and a copy of each has been placed on the Council's website.

2.4 The Council agreed membership of the Neighbourhood Plan Steering Group on 9 June 2025 and nominated Councillors for specific responsibilities.

2.5 At the meeting on 12 May 2025 the Council formally noted the **Clerk's role as the Responsible Financial Officer (RFO)**.

2.6 The Council has adopted the NALC/SLCC Guidance on Roles & Responsibilities and the Model Councillor-Officer Protocol as part of the Council signing up to the Civility & Respect Pledge on 12 August 2024.

2.7 In terms of overall planning and development, the Council works within the **Stradbroke Neighbourhood Plan** which was originally adopted by Mid Suffolk District Council in March 2019 following a positive referendum held in Stradbroke. The Plan had an intended lifespan to 2036. The Plan is currently under review. The Council noted on 14 July 2025 that the Government was making no further grant funding for Neighbourhood Plans; any additional work required for the Plan would need to be funded by the Parish Council from existing funds, including Community Infrastructure Levy (CIL) Funds. The updated Plan will look to guide future development in the area until 2044. An information session was held on 26 March 2026 and the Public Consultation period continues until 22 May 2026.

2.8 The Council demonstrates good governance practice by maintaining an **Annual Action Plan and Guide** which outlines the short-term objectives of the Council. The Action Plan and Guide is prepared by the Clerk/RFO and constructed from information taken from the Council's Budgets, matters identified/approved at Council meetings, the Neighbourhood Plan and the Parish Infrastructure Investment Plan (PIIP). Councillors reviewed the updated document which reflected the revised 2025/26 Budget and updates to May 2025 at the Council's AGM on 12 May 2025.

2.9 The PIIP is updated on a regular basis to reflect all current bids and decisions and is published on the Parish Council website. At the meeting on 14 July 2025 the Council noted the outcome of the prioritisation exercise.

2.10 The Council's **Standing Orders** were reviewed and approved by the Council at its meeting on 12 May 2025. The Orders are regularly reviewed and revised by the Council to reflect changing or developing governance arrangements and requirements. The Standing Orders reflect the latest model documents and guidance published by the National Association of Local Councils (NALC). A copy of the Standing Orders has been published on the Council's website.

2.11 **Financial Regulations** are similarly in place and were reviewed and adopted by the Council on 12 May 2025. The Regulations were also amended and approved by the Council at its meeting on 10 November 2025. The document reflects the latest model documents and guidance published by NALC. A copy has been published on the Council's website.

2.12 **The General Power of Competence** (GPoC) is being applied by the Council. At its meeting on 15 May 2023, Councillors noted that Stradbroke Parish Council meets the eligibility criteria for the GPoC as:

- a) all Councillors hold office as a result of being declared elected (as opposed to being appointed or co-opted).
- b) The Clerk is suitably qualified, holding the Certificate in Local Council Administration (CILCA).
- c) The Clerk has completed the relevant training in the exercise of the power.

The Council voted to adopt the GPoC which will remain valid until May 2027 (Minute 23.05.15a refers).

2.13 **The Council's Minutes** are very well presented and provide clear evidence of the decisions taken by the Council in the year.

2.14 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 Z8543049 refers, expiring 22 July 2026). The Council maintains a Data Protection Policy, Document and Data Retention Policy, Lawful Basis for Processing Data Policy, Subject Access Request Policy, Privacy Statement and a Privacy Notice (all reviewed and adopted by the Council on 12 May 2025) in order to assist compliance with the General Data Protection Regulations (GDPR). A Data Protection Impact Assessment was adopted by the Council on 11 August 2025. All these documents have been published on the Council's website.

2.15 The Council also has in place a **Freedom of Information Policy** and a **Publication Scheme**, both of which were reviewed and approved by the Council on 12 May 2025 and have been published on the Council's website.

2.16 The Council demonstrates good practice by adopting and reviewing a wide range of other formal **Policies, Procedures and Protocols**, all of which assist good governance and robust management within the Council. The Policies include those relating to Complaints and Vexatious Complaints (both reviewed and adopted by the Council on 12 May 2025), CCTV Policy (adopted on 14 July 2025), Safeguarding

Policy, Grant Awarding Policy and Reserves Policy (all adopted on 8 December 2025)

2.17 The Council's website includes a list of Council Policies which displays the Policy name, the date of adoption and by which Committee or Full Council and the date of the next programmed review. The Council's policies and procedures are available for public inspection on the Council's webpage:

<https://www.stradbrokepc.org/policies>

2.18 As a responsible employer, the Council demonstrates good practice by adopting relevant **Staffing Policies and Procedures**. The Council has in place a Grievance Policy and a Disciplinary Policy (reviewed and adopted on 14 April 2025), and a Dignity at Work Policy, Health and Safety Policy, Equality and Diversity Policy and a Training & Development Policy (all of which were reviewed and approved by the Council on 14 April 2025). A Safeguarding Policy is also in place, having been adopted by the Council on 8 December 2025.

2.19 The Council adopted the Local Government Association (LGA) Model **Councillor Code of Conduct** on 9 May 2022 and renewed commitment to the Code on 15 May 2023. The Code details the requirements and responsibilities placed upon each individual Councillor. A copy of the Code has been published on the Council's website.

2.20 The **Council's Website** is informative, well maintained and kept up to date with a wide range of documents and data published for residents and the local community. The Council demonstrates good practice by publishing a **Website Accessibility Statement** (reviewed and adopted by the Council on 12 May 2025) to assist compliance with the website accessibility regulations. The Statement includes information about navigating within the website and any areas that are not compliant with the regulations.

2.21 On 13 October 2025 the Council considered the new **Assertion 10: Digital and Data Compliance** which forms part of the Annual Governance Statement (AGS) in the 2025/26 AGAR. Councillors resolved to move to a .gov.uk domain address following advice received during training on the new AGAR requirements. An IT Policy was also recommended and the Council agreed that this would be produced, alongside any necessary revision to the communication policy. The Council reviewed and adopted an IT and Email Policy at its meeting on 10 November 2025.

2.22 Key requirements in enabling a positive response to Assertion 10 includes:

- Maintaining a generic email account on a council owned domain.
- Adoption of an IT Policy, covering IT equipment and data for authority business.
- Data Protection Policy in place to cover data handling and sharing.
- Appropriate technical and organisational measures in place to protect personal data (such as a Data and Electronic Retention Policy to provide for the storage of personal data).
- Control measures in place to ensure compliance with Data Protection Legislation (GDPR): (the Council's appointed Data Protection Officer can undertake data impact assessments to analyse, record and review the control measures in place).
- Compliance with current website accessibility regulations.

The Clerk/RFO has confirmed and provided evidence that the above requirements have been met by the Council to enable affirmation to Assertion 10 in the AGS and that she undertakes suitable and periodic reviews of how the Council collects, processes, stores and disposes of personal data in accordance with the current data protection legislation.

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 Council has comprehensive financial documentation and data in place. The Cashbook is extremely well referenced and includes details of:

- a) the legislative authority under which payments are made
- b) the appropriate Minute reference giving authority for the payment to be made
- c) the payment voucher number
- d) method of payment
- e) payee and details of payment
- f) any VAT payable
- g) Total Cost with an analysis over the relevant payment headings.

3.2 A sample of Cashbook transactions was examined by the Internal Auditor and was found to be in good order. The payments examined were supported by invoices, vouchers and other documentary evidence.

3.3 The Council demonstrates good practice by periodically submitting reclaims to HMRC when significant repayments are due (as opposed to an annual reclaim to HMRC for the total year's VAT paid). This assists the Council's cash-flow. Accordingly, the 1st VAT reclaim for 2025/26 of £5,269.10 was received at bank from HMRC on 5 November 2025.

3.4 Similarly, the 2nd VAT reclaim in the year 2025/26 of £4,546.40 was received at bank from HMRC on 27 March 2026.

3.5 A **Community Infrastructure Levy (CIL) Annual Report for 2025/26** has been prepared by the Clerk/RFO. The Report confirmed the balance of £72,796.70 carried forward from the previous year with CIL Receipts of £10,794.45 and CIL Expenditure of £16,339.16 in the 2025/26 year of account. The CIL funds were spent on:

Clock Refurbishment Project:	£3,095.20
Playingfield Security Project:	£3,886.78
Pedestrian & Highway Safety Project:	£9,357.18

3.6 The CIL retained/unspent balance at the year-end, 31 March 2026, accordingly stood at £67,251.99 and forms part of the Overall Reserves (see item 7 below). From that amount the total of £65,878 has been allocated for future spending relating to the Clock Refurbishment Project (£4,380), Tennis Court Upgrade Project (£1,730) Playpark Equipment Upgrade Project (£12,000), Cemetery Chapel Refurbishment (£5,000) and the Pedestrian and Highway Safety Project (£42,768).

3.7 The CIL Annual Report for 2025/26 is due for publication and submission to the District Council no later than 31 December 2026.

3.8 A detailed Statement 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.

3.9 The End-of-Year Accounts and supporting documentation were extremely well presented by the Clerk/RFO for the Internal Audit review.

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

4.1 Bank Account balances are presented to the Council as a matter of routine under the Monthly Finance Reports item on the agenda. The Chairman examines and initials the bank statements in confirmation of the balances noted and the action Minuted. An appended schedule detailing the most recent bank reconciliation, payments for approval, VAT payable, the power under which each payment is made, the balances held in Reserves and a list of receipts is also presented to each meeting of the Council. The schedule is published on the Council's website to provide transparency in the Council's financial transactions.

4.2 The Bank Statements for the Unity Trust Current Account (£33,988.31) and Unity Trust Deposit Account (£127,530.79) as at 31 March 2026 reconciled with the End of Year Accounts (£161,519.10) and agreed with the overall Bank Reconciliation presented to the Internal Auditor.

4.3 As a designated 'smaller local council' the Parish Council can benefit from the provisions of the Financial Services Compensation Scheme (FSCS) which from 1 December 2025 provides that up to £120,000 will be automatically compensated per relevant bank and building society. As at 31 March 2026 the Council held some £161,500 with Unity Trust Bank and that is due to be increased by a significant amount of Precept sums in April 2026. **At the present time the Council would only be compensated to £120,000 in the event of having to call upon the FSCS. It is recommended that an entry should be made in the Council's Risk Register to record that only £120,000 of public funds held by the Council in one bank account would be recoverable from the FSCS.**

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. All was found to be in good order. Sample audit trails were undertaken and were found to be in good order.

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

6.1 The Council has in place a **Statement of Internal Control** which was reviewed and approved by the Council at its meeting on 10 November 2025 (Minute 25.11.13 ii refers). A copy has been published on the Council's website.

6.2 Similarly, the **Risk Assessment** document was considered and approved by the Council at its meeting on 10 November 2025 (Minute 25.11.13 iii refers). The document identifies the particular risks involved, the level of risk (H, M or L), the action taken to eliminate or mitigate the risks involved and further information/comments upon the actions being taken. A copy has been published on the Council's website.

6.3 The Council noted the Risk Assessment for Staff at its meeting on 14 April 2025 and the Data Protection Impact Assessment on 11 August 2025.

6.4 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the Full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted.

6.5 The **RoSPA Play Area Safety Inspection Reports** for the Play Parks and the Fitness Track Equipment (2024/25 year) was examined by the Finance & Premises Committee on 10 April 2025 and reported to Full Council on 14 April 2025. Similarly, at its meeting on 30 October 2025 the Committee reviewed the RoSPA inspections (2025/26 year) and agreed the course of action.

6.6 **Insurance** was in place for the year of account. Zurich Municipal is the Council's insurer under a long-term agreement of 5 years (from 1 October 2022 to 30 September 2027). The insurance premium of £1,590.03 for the 2025/26 year was paid by BACS on 14 August 2025.

6.7 Public Liability insurance cover stands at £12m. and Employer's Liability cover at £10m. The Fidelity Guarantee (Councillors and Employee Dishonesty) cover stands at £250,000, which meets the current recommended guidelines, which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.

6.8 The insurance policy lists the cover for the Medical Centre under sums insured for Buildings (£747,230), Loss of Rent (£20,000) and Contents (£7,532).

6.9 As part of the All-Risks insurance, the cover for the Playground Equipment (£71,271), Street Furniture and outside equipment (£23,582), War Memorial (£27,561), Community Shed (£26,504) and Gates and Fences (£22,630) are separately itemised.

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

Precept 2025/26: £46,491 (13 January 2025, Minute 25.01.11(d) refers).

Precept 2026/27: £48,149 (12 January 2026, Minute 26.01.11 (b) refers).

7.1 A Draft Budget for 2025/26 was reviewed and approved by the Council at its meeting on 9 December 2024 (Minute 24.12.11 (d) refers). The Precept of £46,491 was agreed in Full Council on 13 January 2025 and the precept decision and amount have been clearly Minuted.

7.2 At the meeting on 8 December 2025 the Council reviewed and agreed a draft Budget for the year 2026/27, submitted by the Finance & Premises Committee. At the meeting on 12 January 2026 the Council set the precept for 2026/27 at £48,149. The Precept was agreed in Full Council and the precept decision and amount have been clearly Minuted.

7.3 The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

7.4 A Reserves Policy was adopted by the Council on 8 December 2025. The Policy notes that the Council has been working towards increasing the General Reserves to a level equal to 9 – 12 months of expenditure. This expenditure level excludes costs related to the Health Centre which are financed by the income from the rent received. The Reserves schedule is reviewed and approved quarterly by the Finance & Premises Committee and is presented to the Parish Council with virements (transfers in or out) clearly marked. The approval of virements is Minuted at the relevant meeting. The final Reserves figures are approved at the year end.

7.5 The Reserves Policy provides that the Council must keep in General Reserves at all times a minimum balance sufficient to pay one month's salaries to staff.

7.6 The detailed estimates prepared for the 2025/26 year were used effectively for financial control and budgetary control purposes. At its meeting on 11 August 2025 the Council reviewed the accounts for the 1st Quarter and the Reserves with details appended to the Minutes of the meeting.

7.7 At the meeting of the Finance & Premises Committee on 30 October 2025 the half year accounts vs. budget were reviewed and approved and an updated CIL funding schedule was noted.

7.8 As at 31 March 2026 the **Overall Reserves** held at bank totalled £161,519.

7.9 A total of £113,849 was earmarked for specific projects or restricted, as follows:

Health Centre:	£22,373
Playpark Equipment:	£629
Maintenance:	£1,000
Election Costs:	£1,500
Community Projects:	£1,255

Playing Field Drainage:	£1,950
Defibrillator:	£415
Ditch/Tree Maintenance:	£2,000
Neighbourhood Plan Review:	£15,000
Youth Council (Restricted):	£475
CIL Funds (Restricted):	£67,252

7.10 The **General Reserves** (Overall Reserves less Earmarked and Restricted Reserves) held accordingly stood at £47,670 as at 31 March 2026 (approximately 11.8 months equivalent of the 2026/27 Precept) and is in accordance with the generally accepted best practice of maintaining a General Reserve equivalent to 9 to 12 months of the Net Revenue Expenditure/Precept.

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

8.1 Councillors are informed of the Receipts during each month as per the Finance Reports schedule appended to the Minutes. Income controls were test checked and income received was cross referenced on a sample basis with the Cashbook and bank statements. All was found to be in order.

8.2 The Council reviewed and approved revised Cemetery Fees at its meeting on 9 June 2025. The Rules and Regulations for the Management of the Cemetery (dated January 2022) have been published on the Council's website.

9. Debit/Credit Cards and Petty Cash (*Associated books and established and approved systems in place*).

9.1 Financial Regulations item 9.3 provides that any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/RFO and shall be subject to a single transaction maximum value of £1,000 unless prior authorisation by Council or Finance Committee. There is automatic payment in full at each month-end with a monthly limit on expenditure of £2,000. Personal credit or debit cards of members or staff shall not be used under any circumstances.

9.2 In relation to Credit Cards the Council's Risk Assessment 2025/26 refers to Financial Regulation 4.5. This should now be updated to 9.3.

9.3 The Internal Auditor completed a sample check of transactions in the 2025/26 year. Payment Vouchers are prepared by the Clerk/RFO and signed/authorised by Councillors to support the items purchased.

9.4 The Council does not maintain a Petty Cash Account (Financial Regulation 10.1 refers).

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

10.1 The Suffolk Association of Local Councils (SALC) is operating the Council's Payroll in accordance with HMRC requirements. Regular payments for PAYE and NI are being made to HMRC.

10.2 On 14 April 2025 the Council resolved:

- (i) To adopt a new pay scale of SCP 24-32 – LC2 Substantive/Above Substantive range.
- (ii) To increase the Clerk/RFO's salary to SCP 29 for 25 hours per week from 1 April 2025.
- (iii) The Office Allowance would remain at £18 per month
- (iv) The IT Support would remain at £30 per month
- (v) That the Clerk/RFO investigates the cost of a laptop and software for use by the Clerk/RFO for Council business, to be budgeted for 2026/27.
- (vi) A review of working hours for other staff to be undertaken later in the year.

10.3 At the meeting on 11 August 2025 the Council resolved that the 2025/26 national pay agreement for Local Government officers should be implemented for the Clerk and back dated to April 2025 in accordance with the advice from NALC.

10.4 Test checks were conducted on staff payments made in 2025/26 and were found to be in order.

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 Register** is in place and a copy has been published on the Council's website. The Register was reviewed and agreed by the Council on 14 April 2025 during its consideration of the 2024/25 end of year documents.

11.2 As at 31 March 2026 the Register displays a total value of £111,959.27, a decrease of £6,250 from the value of £118,209.27 at the end of the previous year (31 March 2025) and reflects the disposal of one multi-play Playground Equipment.

11.3 Insurance values are also displayed in the Register. The Register complies with the current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. The values are displayed at original purchase cost. Where the original purchase price was unknown at the time of first recording on the asset register, a proxy (community) value is used.

11.4 The Assets have been correctly recorded in Box 9 of Section 2 of the Annual Governance and Accountability Return 2025/26.

11.5 The Council is maintaining a **Register of 'Assets of Community Value'** (listing assets upon which the Council has first option to purchase should the assets enter the sale market).

12. Responsibilities as a Trustee (Regarding the Council's role and responsibilities under the Charity Acts, submission of returns to the Charity Commission).

12.1 The Council has no responsibilities regarding the sole management of Trust funds.

13. 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).

13.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive **Monthly Financial Reports** to Council meetings, including Regular Payments, Payments for approval (BACS payments for online authorisation), Receipts, Bank Balances with a Bank Reconciliation. The legislative power available to make each payment, together with totals of Earmarked and General Reserves, are displayed in the Reports, which are appended to the Council's Minutes as part of the overall financial control framework. Only one cheque payment was made in the year, on 13 October 2025, relating to the RBL Poppy Appeal.

13.2 The Clerk/RFO also provides the Finance & Premises Committee and Full Council with Reports on the actual receipts and payments compared to budget. The Internal Auditor examined the Half-Year Accounts compared to Budget which the Finance & Premises Committee received and approved on 13 October 2025. It was confirmed that Councillors were provided with comprehensive information to enable informed decisions to be made.

13.3 The detailed Financial Reports presented to Council are published on the Council's webpage <https://www.stradbrokepc.org/documents> under 'Financial Documents'.

13.4 The **Internal Audit report for the previous year (2024/25)** was received, reviewed and noted by the Council at its meeting on 14 April 2025. The Report raised no areas of concern.

13.5 The Internal Auditor for the year 2025/26 was formally appointed by the Council at its meeting on 8 December 2025.

14. External Audit (Recommendations put forward, issues arising/comments made following the annual review).

14.1 The **Report and Certificate** by the External Auditors, PKF Littlejohn LLP, for the year 2024/25 was dated 17 July 2025. The External Auditors raised no matters of concern.

14.2 The External Auditors' Report and Certificate was received and noted by the Council at its meeting on 11 August 2025.

15. Publication Requirements.

15.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website (by 1 July):

Notice of the period for the exercise of Public Rights
AGAR - Sections 1 and 2.

15.2 At the meeting on 14 April 2025 the Council noted the dates of the period for the exercise of public rights (3 June to 14 July 2025).

15.3 Following the completion of the External Audit (by 30 September):

Notice of Conclusion of Audit
AGAR - Section 3
AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

15.4 The Internal Auditor was able to confirm that the documents were readily accessible on the Council's webpage:

<https://www.stradbrokepc.org/statutory-information>

16. Additional Comments.

16.1 I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work and commend her for the careful presentation of the Council's documents for the Audit.

Trevor Brown

Trevor Brown

Chartered Institute of Finance and Accountancy

Internal Auditor

5 April 2026