

Report to Bacton 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 continues to maintain efficient 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 an effective framework of financial administration.

1.2 The Internal Auditor visited the Clerk on 22 April 2026 to complete the audit. By examination of the 2025/26 accounts and supporting documentation it was confirmed that the Clerk, in the role of the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs to a high standard and produced all necessary financial management information to enable the Council to make well-informed decisions.

1.3 The Council's documentation and information were very well presented by the Clerk/RFO for the internal audit.

1.4 The Accounts for the year display the following:

Total Receipts for the year: £139,206.30
Total Payments in the year: £124,626.61
*Total Reserves at year-end: £284,647.36 (of which £260,383.00 is earmarked/
restricted)*

1.5 The Annual Governance and Accountability Return (AGAR) was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2025):</i>	<i>Box 1: £270,067</i>
<i>Annual Precept 2025/26:</i>	<i>Box 2: £46,733</i>
<i>Total Other Receipts:</i>	<i>Box 3: £92,473</i>
<i>Staff Costs:</i>	<i>Box 4: £24,450</i>
<i>Loan interest/Capital repayment:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £100,176</i>
<i>Balances carried forward (31 March 2026):</i>	<i>Box 7: £284,647</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £284,647</i>
<i>Total fixed assets:</i>	<i>Box 9: £151,857</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

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

1.7 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Council's Engagement Letter and the agreed schedule of work. 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 15 May 2025. The first item of Parish Council business was the Election of a Chair, as required by the Local Government Act 1972. As part of its overall governance arrangements, the Council has in place approved Terms of Reference for the Staffing Committee and has appointed Councillors to the Committee as well as to other positions within the Council and outside organisations.

2.2 **Standing Orders** are in place. Revisions to the model Standing Orders were published by the National Association of Local Councils (NALC) on 31 March 2025. These were included and approved at the meeting of the Council on 14 April 2025 and are evidenced in the Minutes. A copy of Standing Orders has been published on the Council's website.

2.3 **Financial Regulations** are also in place. Revisions to the model Financial Regulations were published by NALC on 13 March 2025. These were included and approved at the meeting of the Council on 14 April 2025 and are evidenced in the Minutes. A copy has been published on the Council's website.

2.4 A **Responsible Financial Officer (RFO)** is in place, the Council having appointed Tina Newell to the role of Clerk/RFO with effect from 23 September 2024.

2.5 The Council's **Minutes** are well presented and provide clear evidence of the decisions taken by the Council in the year. The Council demonstrates good practice by publishing draft Minutes (prior to formal approval by the Council) to keep residents advised of Parish Council business. The Clerk/RFO confirmed that each page of the Minutes is signed/initialled by the person acting as Chair of the meeting at which the Minutes are approved.

2.6 At the meeting on 10 February 2025 the Council agreed to the sequential numbering of the Minute pages as from the meeting of 13 January 2025. The Council Minutes are printed as loose-leaf documents and, whilst this is acceptable in law, pages should be numbered consecutively and initialled by the person signing the Minutes as a true record to show that any Minutes in a loose-leaf binder are the originally signed Minutes and have not been replaced. Signed, hard-copy Minutes are the only authentic and legal record of a Council meeting and can be used as

evidence in a court of law if necessary. The minutes are prepared by numerical number which acts as further security.

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 ZA168550 refers, expiring 21 February 2027).

2.8 The Council maintains a number of **Policies, Procedures and Protocols** to demonstrate compliance with the General Data Protection Regulations (GDPR), all of which were reviewed and adopted by the Council on 12 January 2026:

Data Protection Policy

Document Retention

Data Breach Policy

Privacy Policy

Privacy Notice

Privacy Notice

Lawful basis for Processing Data

Subject Access Request (SAR) Policy and Procedure

2.9 At the meeting on 9 March 2026 all Councillors resolved to undertake training on the GDPR and agreed for the Clerk/RFO to forward the link to the Information Commissioners Office (ICO) for the free online training.

2.10 The Council demonstrates good practice by maintaining and reviewing a wide range of other formal Policies and Procedures. At the Council's meeting on 14 April 2025 the Council adopted and published on its website the following Policies and Procedures:

Equality & Diversity

Disciplinary

Sickness absence

Lone worker

Training & Development

Dignity at Work

Grievance

Compassionate leave

Investment

Social Media

2.11 At the meeting on 12 January 2026 the Council reviewed and adopted the following Policies and Procedures:

Complaints

Document Retention

Expenses

Lone worker

Disciplinary

IT

Information

Social Media

Vexatious

Subject Access Request

Co-option

Environmental

Grievance

Health & Safety

Employee Privacy

Publication Scheme

Noticeboard

Village Green

Whistleblowing

Training & Development

Dignity at Work

Equality & Diversity

Internet banking

Investment

Grant Awarding

Publication Scheme

Reserves

Safeguarding

Sickness Absence

2.12 The Council has a Freedom of Information Policy and a Publication Scheme to assist compliance with the **Freedom of Information** legislation and these have been published on the Council's website. To accompany the Publication Scheme, the Council has a Guide to Information which specifies the particular information it publishes, how it will be published and what charge, if any, is to be made.

2.13 During the year 2025/26 the Council made progress in the construction of a **Neighbourhood Plan**. A Residents' Survey took place in the year with response date of 31 October 2025 following which a Draft Plan would be produced. The Council noted on 13 April 2026 that the Draft Plan was expected to be available to Councillors by the end of April 2026.

2.14 The Council has adopted the latest Local Government Association (LGA) Model **Councillor Code of Conduct**, as approved by the National Association of Local Councils (NALC), which details the requirements and responsibilities placed upon each individual Councillor.

2.15 The Council has registered under an official .gov.uk domain name with the Clerk/RFO and councillor email addresses linked to that domain name.

2.16 The Council demonstrates good practice by publishing a **Website Accessibility Statement** in accordance with the website accessibility regulations. The Statement includes technical information about the website's accessibility.

2.17 At its meeting on 20 October 2025 the Council noted that the **Assertion 10 'Digital and data compliance'** will form part of the AGAR for the financial year 2025/26 and the actions required to be taken to give a positive response to this Assertion, including the adoption of an IT Policy (which was subsequently adopted on 12 January 2026). The SAPPP Practitioners' Guide provides the following instruction regarding Assertion 10 - Digital and Data Compliance, at item 1.47 et seq:

'To warrant a positive response to this assertion, the authority needs to have taken the following actions:

- a) *Email management - 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.*
- b) *All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.*
- c) *All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).*
- d) *All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).*

- e) *All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.*
- f) *All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.*
- g) *The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor.*
- h) *All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.'*

2.18 The Clerk/RFO has confirmed and provided evidence that the above requirements have been met and that the Council is able to provide positive affirmation to Assertion 10 in the AGS.

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** is very well referenced and facilitates an audit trail to the Bank Statements and the financial information prepared by the Clerk/RFO.

3.2 Supporting invoices/vouchers to the 2025/26 transactions are maintained by the Clerk/RFO. VAT payments are tracked and identified within the Accounts to assist with reclaims to HMRC.

3.3 **VAT Re-claims** are being submitted to HMRC for the amounts of VAT paid. A reclaim to HMRC for £9,567.36 for the VAT paid in the period 1 April 2024 to 31 March 2025 was received at bank on 17 June 2025 and reported to Council on 7 July 2025.

3.4 As the Council has no eligibility to apply the **General Power of Competence**, the Accounts display a heading to be separately identify payments made under the Local Government Act 1972 Section 137. The Council has separately identified the payments made under Section 137 of the Local Government Act.

3.5 An **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 publication on the Council's website. The External Auditors normally require an explanation where the balance at the end of the year is more than double the amount of the Precept and the Clerk/RFO can address this matter within the Explanation of Variances form.

3.6 The Clerk/RFO presents reports to the Council on **Community Infrastructure Levy (CIL)** issues as a matter of routine. The CIL Annual Report for the year ended 31 March 2026 has been prepared by the Clerk/RFO. The Report displays the

balance of £211,759.38 brought forward from previous years, £63,368.80 CIL Receipts in the year and spending of £58,603.16 on projects in the year, as follows:

North Close (community area):	£8,227.91
Pavement safety:	£2,340.00
Village entrance sign:	£1,158.34
Noticeboard:	£804.42
Printer:	£340.00
Macbook:	£769.99
Play equipment:	£43,650.00
Benches:	£1,312.50

3.7 A balance of £216,525.02 (of which £111,550 has been allocated to specific projects) is accordingly recorded as retained at the end of the year in the CIL Account as a Restricted Reserve. The Annual Report 2025/26 has been published on the Council's website and has to be submitted to the District Council no later than 31 December 2026.

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

4.1 The Council receives up-to-date completed Bank Reconciliations as a matter of routine and a non-bank signatory Councillor confirms the Bank Reconciliations as presented agrees with the bank statements.

4.2 At the meeting on 13 January 2025 the Council resolved that the Clerk/RFO and a nominated Councillor should consider all options for investing the Parish Council's funds, if possible, without tying any of it up, to receive the best rate of return; it was agreed all investments must be with banks who are offered protection under the FSCS.

4.3 An Investment Policy was adopted by the Council at its meeting on 14 April 2025.

4.4 At the meeting on 7 July 2025 the Council agreed to close both Barclays Bank accounts and to move all funds to a new account within Flagstone.

4.5 The following bank statements totalling were verified as at 31 March 2026:

Unity Trust Bank: (Current Account):	£7,284.77
Flagstone Holding Account:	£50,131.32
HSBC (via Flagstone):	£85,039.13
OakNorth (via Flagstone):	£112,177.76
Aldermore (via Flagstone):	£30,014.38

The bank statements totalled £284,647.36 and reconciled with the End-of-Year Accounts and agreed with the overall Bank Reconciliation.

4.6 Many Smaller Local councils' bank deposits are protected under the Financial Services Compensation Scheme (FSCS) in the same way as other protected

investors viz. cover for deposits up to £120,000 with any UK bank, building society and credit union. This provides a measure of safety in case any financial services firms experience difficulties and the local council can receive compensation for their saving of local taxpayers' money.

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 and were well presented by the Clerk/RFO. Sample audit trails were undertaken and were found to be in order.

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

6.1 The Council has adopted a number of risk assessments. At the meeting on 7 July 2025 the Council agreed to adopt the recently reviewed risk assessments for the following (all of which are working documents and under constant review):

<i>Cemetery</i>	<i>Cow Green</i>	<i>Lone Worker</i>
<i>Shop Green</i>	<i>Tailors Green</i>	<i>Speed Indicator Devices</i>

6.2 At the meeting on 20 October 2025 the Council adopted the risk assessments for St Mary's Playing Field. Similarly, at the meeting on 12 January 2026 the Council agreed the review of the Financial Risk Assessment and the Workplace Bullying Risk Management Assessment and approved their adoption.

6.3 The Risk Assessments are comprehensive and list the risks/hazards identified, an assessment of the probability and severity and the control measures in place to eliminate/mitigate the risks involved. A further column in the risk assessments details the monitoring action and any further action required.

6.4 At the meeting on 9 February 2026 the Council appointed a Councillor Internal Control Reviewer to review the Internal Controls in place, supported as necessary by the Clerk/RFO. On 9 March 2026 the Council received a Statement and Review of the Parish Council's internal controls 2025/26 and agreed to adopt the review (Minute 090326/70 refers).

6.5 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.

6.6 An important area of risk management within local councils concerns the adequate maintenance and inspection of play equipment. The Clerk/RFO receives

verbal reports from the Parish Warden regarding any issues arising at the play area following visual inspections.

6.7 The Parish Council arranges for the Play Inspection Company (through Mid Suffolk District Council) to carry out an annual RoSPA Inspection of the play equipment at the Play Area at St Mary's Close, Bacton.

6.8 Insurance was in place for the year of account. At the meeting on 8 September 2025 the Council resolved to delegate authority to the Clerk/RFO to renew the insurance with the most appropriate provider noting the current insurance cover would expire (on 30 September 2025) before the next meeting.

6.9 On 20 October 2025 the Council approved the payment of £880.38 to Community Action Suffolk (CAS) for insurance cover. Employer's Liability cover and Public Liability cover each stand at £10m. The Councillor/Employee Fraud (Fidelity Guarantee) cover stands at £500,000 (with effect from 19 March 2025 having been increased by the Clerk/RFO to reflect the overall balances being held by the Council). This 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 (as at 31 March 2026 the End of Year balance was £284,647 plus 50% of the 2026/27 Precept (£24,521) amounts to £309,168).

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

Precept 2025/26: £46,733.06 (13 January 2025, Minute 130125/50 refers).

Precept 2026/27: £49,043.20 (12 January 2026, Minute 120126/67 refers).

7.1 On 11 November 2024 the Council received a first draft Budget for 2025/26 and agreed for the Clerk/RFO to calculate the budget with an increase in precept of 2%; this would be reviewed by the working party and forthcoming Council meetings. At its meeting on 13 January 2025 the Council set a Budget for 2025/26 of £47,483.06 for the year with a Precept of £46,733.06. The Precept was agreed in Full Council and the precept decision and amount clearly Minuted.

7.2 The Clerk/RFO presented a Draft **Budget for the year 2026/27** at the meeting of the Council on 10 November 2025. At the meeting on 12 January 2026 the Council approved the Budget for 2026/27 and noted that the Precept is the only guaranteed source of income known at the present time. The Precept of £49,043.20 was agreed and represented an increase of £6.17 for the year on an average Band D dwelling. The Precept for 2026/27 was agreed in Full Council with the precept decision and amount clearly Minuted.

7.3 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.

7.4 The Council receives Budget to Actual Report as a matter of routine and regularly considers virements and the reserves available.

7.5 A **Reserves Policy** is in place which sets out how the Council will determine and review the level of reserves. The Policy does not prescribe a specific level of General Reserves but notes that the generally accepted position is that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (the SAPP Proper Practices Guide, item 5.34 refers).

7.6 The **Overall Reserves** held as at 31 March 2026 were £284,647 of which £260,383 have been earmarked for specific projects or held as CIL Restricted Reserves:

Listed Projects:	£43,858
CIL Funds (Restricted):	£216,525

7.7 The **General Reserve** (Overall Reserves less Earmarked Reserves) of £24,264 stood at 49% or 5.9 months of the of the 2026/27 Precept (which is in line with the SAPP Best Practice guidelines of 3 to 12 months equivalent of net revenue expenditure/Precept).

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

8.1 Receipts are reported to Council meetings as a matter of routine. Receipts recorded in the Cashbook Spreadsheet totalled £139,207 and consisted of:

Precept £46,733	CIL £63,369	Bacton Green £480
Cemetery Fees £2,090	Donation £460	Interest £8,633
Locality Funding £2,000	Rent £2,500	VAT £9,567
Warden Grant £3,175	Miscellaneous £200	

8.2 At its meeting on 10 February 2025 the Council reviewed and resolved to accept a new schedule of cemetery fees with effect from April 2025. Details of the current Cemetery Fees have been published on the Council's website.

8.3 At the meeting on 10 March 2025 the Council reviewed and adopted the Cemeteries Terms and Conditions.

9. Petty Cash and use of Debit/Credit Cards (*Associated books and established system in place*).

9.1 No Petty Cash is held; an expenses system is in place with on-line payments being made for expenses incurred in the year.

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

10.1 The Council agreed at its meeting on 13 November 2023 that Payroll Services would be undertaken by the Suffolk Association of Local Councils.

10.2 At the meeting on 19 August 2024 the Council resolved to appoint Tina Newell to the position, working 20 hours a week (to include work on the Neighbourhood Plan - funds for which would come from the neighbourhood CIL) on salary scale point 24 plus a working from home allowance with effect from 23 September 2024 but supporting the Council until that time as required.

10.3 A Contract of Employment dated 23 September 2024 is in place for the Clerk/RFO and confirms that the salary is payable at SCP 24-28 in the LC2 range.

10.4 The Council appointed Andrew May to the position of Parish Warden from 1 October 2024 on salary scale point 7 for five hours per week.

10.5 Councillors noted the national pay agreement has been approved and is to be backdated to 1 April 2025 for the Clerk and the Parish Warden.

10.6 At the meeting on 8 September 2025 the Council noted the national JNC pay agreement had been agreed and is to be backdated to 1 April 2025 for the Clerk and the Parish Warden.

10.7 The Council has a wide range of Employment Policies and Procedures in place, including the Training and Development Policy, Compassionate Leave Policy, Dignity at work Policy, Health & Safety Policy, Employment Policy, Expenses Policy, Disciplinary Policy, Equality & Diversity Policy, Grievance Policy, Volunteer Policy, Safeguarding Policy, Sickness Policy, Home Working Policy and Lone Worker/Working Policies.

10.8 With regard to the legislation relating to workplace pensions, the Clerk/RFO confirmed to the Council on 11 March 2024 that a re-declaration of compliance under the Pensions Act 2008 had been submitted to the Pensions Regulator (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 An Asset Register is in place. On 9 March 2026 the Register was reviewed by the Council and it was agreed that the asset register accurately reflected the assets held by the Council as at 28 February 2026.

11.2 As at 31 March 2026 the Asset Register displayed a total value of £151,857, a net increase of £52,242 over the value of £99,615 at the end of the previous year, 31

March 2025. The Clerk/RFO has prepared a reconciliation between the two years to identify the value of £53,033 additions in the year (largely arising due to the Skate Ramp at £43,650 and Speed Indicator panels/devices at £5,210) and the value of £791 disposals in the year.

11.3 The Register records the original purchase cost, where known. The Register complies with the current requirements which provide that each asset should be recorded at a consistent value, year-on-year.

11.4 The Council displays good practice by ensuring the Register also maintains a column to record the insurance value of assets and acts as a check to the Council that all assets are appropriately insured.

11.5 The value of the Assets has been correctly placed in Box 9 of Section 2 of the 2025/26 AGAR.

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. Identifying VAT payments and re-claims. Any previous audit recommendations implemented).

12.1 The Council maintains satisfactory internal financial controls. The Clerk/RFO provides each Council meeting with monthly Finance Reports which are considered and approved by the Council. The Clerk/RFO ensures that Bank Balances and completed Bank Reconciliations are routinely and formally presented to Council, and the action Minuted, and to ensure that Councillors are provided with details of payments compared to budgeted amounts.

12.2 Internet Banking is in place. The Internet Banking Policy was approved on 12 January 2026. The Policy provides (inter alia) that:

1. *'All orders for payment will be verified for accuracy by the Parish Clerk and included on a payment schedule.*
2. *The schedule of all payments shall be prepared by the Parish Clerk and presented to each meeting of the Council together with any supporting invoices or other documentation for approval. The approved schedule will be initialled by the Chairman of the meeting.*
3. *The Parish Clerk will initiate payment (as 1st Authoriser).*

4. *One of the authorised Councillors will confirm the payments online (from the list of authorised Councillors held by Barclays Bank). Councillors are expected to authorise payments requests within two days of the payment being initiated by the clerk'.*

12.3 The Policy makes many references to Barclays Bank Accounts which have now been closed and accordingly the Policy requires updating as soon as practicably possible.

12.4 The Council receives a schedule of receipts and payments to enable Councillors to approve the listed payments. The List of Receipts and Payments presented and approved by the Council at each meeting is being published within the Council's Minutes to ensure all necessary transparency in the administration of the Council's financial affairs.

12.5 The Clerk/RFO confirmed that no cheques were prepared in the year 2025/26.

12.6 The Annual Internal Audit report for the previous year (2024/25) was dated 26 April 2025. The Report was received and approved by the Council at its meeting on 15 May 2025. The Report had noted that the Council's Financial Regulation 7.7 (which required an internet banking transaction document confirming the amount, the payee and time of the transaction to be retained and attached to the invoice) was not being met. At its meeting on 15 May 2025 resolved to remove item 7.7 from Financial Regulations as it was considered that any risks involved in not having such confirmatory evidence available were offset by (a) all payments requiring dual authorisation and (b) maintaining monthly bank reconciliations and presenting them at each meeting of the Council.

12.7 At its meeting on 20 October 2025 the Council accepted the Internal Audit Plan and appointed the Internal Auditor for the 2025/26 year.

13. External Audit (*Recommendations put forward/comments made following the annual review*).

13.1 The Report and Certificate for 2024/25 from the External Auditors PKF Littlejohn LLP was dated 10 August 2025. The Report confirmed that no matters had arisen giving cause for concern but advised that some prior year comparative figures in the AGAR needed restatement.

13.2 The Council received the External Audit Report 2024/25 at its meeting on 8 September 2025.

14. Publication Requirements.

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

AGAR - Sections 1 and 2.

Notice of the Period for the Exercise of Public Rights

14.2 At its meeting on 15 May 2025 the Council agreed the dates for public inspection of the accounts; they would be available from 3 June 2025 up to and including 14 July 2025. The Clerk/RFO was to display the notice on-line and on the Parish noticeboards.

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

<https://bacton-pc.gov.uk/finanace/annual-finance/202425-financial-reports/>

14.3 To be published following 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).

14.4 The Internal Auditor was able to confirm that the documents relating to the year 2024/25 were readily accessible on the Council's webpage:

<https://bacton-pc.gov.uk/finanace/annual-finance/202425-financial-reports/>

15. Additional Comments.

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

Trevor Brown

Trevor Brown

Chartered Institute of Public Finance and Accountancy

Internal Auditor

22 April 2026