

Nocton Parish Council

Notes from the Internal Auditor in relation to 'No' responses on the Annual Internal Audit Report 2025/26.

Internal Control Objective D	“The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”
Internal Auditor response	No. As per the Internal Audit guidance in the Practitioner’s Guide, I do not feel that the council meets the criteria for a ‘Yes’ response.
Explanation for the response	<p>Although a detailed budget and precept proposal report was published, the actual precept amount agreed by council was not minuted.</p> <p>There is no evidence from the minutes of budget monitoring taking place during the year.</p> <p>Whilst reserves position (Ringfenced funds) is shown in the monthly financial information (which is published), there is no evidence from the minutes of the reserves being reviewed.</p>

Internal Control Objective N	“The authority has complied with the publication requirements for 2024/25 AGAR.”
Internal Auditor response	No. As per the Internal Audit guidance in the Practitioner’s Guide, I do not feel that the council meets the criteria for a ‘Yes’ response.
Explanation for the response	<p>The council published the incorrect document in relation to the Exercise of Public Rights.</p> <p>It published the “Confirmation of the dates of the period for the exercise of public rights” form which should have been issued to the external auditor as notification of the dates set. This document clearly states - “This form is only for use by smaller authorities subject to a review and should not be published on your website”.</p> <p>As the correct document – “Notice of public rights and publication of unaudited annual governance & accountability return” was not published, members of the public would not have seen the associated summary of their rights.</p>

Internal Control Objective O	“The authority has complied with laws, regulations & proper practices relating to digital and data compliance.”
Internal Auditor response	No. As per the Internal Audit guidance in the Practitioner’s Guide, I do not feel that the council meets the criteria for a ‘Yes’ response.
Explanation for the response	<p>The Website Accessibility Statement has not recently been reviewed for compliance with WCAG 2.2 AA, and the website accessibility has not been tested.</p> <p>There is no IT Policy in place.</p> <p>I am aware that the council recognises this failing and is working on an action plan to address this.</p>

Elaine Atkin

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Internal Auditor

Date: 29/04/2026