

Pettistree Parish Council

Implementation of Internal Audit Recommendations 2024/25

12 March 2026

There was one recommendation and one comment encouraging further action included in the Council's internal audit report for 2024/25, dated 26 May 2025, prepared by Suffolk Association of Local Councils. The following responses and actions were agreed by the Council on 12 June 2025:

(REC1) Council might wish to review the level of general reserves held as the current level does not meet the specified requirement as detailed in the adopted Reserves Policy.

The Council will review and consider the approval of the annual statement of accounts for 2024/25 at its meeting in June 2025. The distribution of the reserves identified at the start of 2025/26 will be discussed and actions to increase the level of general reserves contemplated. Matters for consideration will include the making of any savings in 2025/26, adherence to the budget in 2025/26 and the consideration of the potential reclassification of earmarked reserves as general reserves. Actions agreed by the Council will then be reinforced during the budget setting process for 2026/27.

The Council discussed its general reserves when it approved its final accounts at its meeting in June 2025 and again when it approved its new budget in November 2025. The progress made was later reflected in an adapted bank reconciliation presented to the Council at its meeting in January 2026. It demonstrated that the general reserves had subsequently exceeded the desired threshold equivalent to a quarter of the precept. This recommendation was therefore implemented in January 2026.

(COM1) Council should ensure that a link is provided from the council's website to that of East Suffolk Council's for access to the Register of Interests for all current Parish Councillors.

The Parish Clerk will update the Council's web site with a link to the parish councillors' register of interests hosted by East Suffolk Council by the end of June 2025.

This comment was addressed in June 2025.