

## Internal Audit Report for Holton St Mary Parish Council for the year ending 31<sup>st</sup> March 2022

Clerk	Faye Hall
RFO (if different)	
Chairperson	Jan Cheng
Precept	£ 8,016.00
Income	£ 8,645.56
Expenditure	£ 8,097.91
General reserves	£ 3,423.94
Earmarked reserves	£10,866.34
Audit type	Annual
Auditor name	<b>Victoria Waples</b>

### Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2020/21 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

<b>Section 1 – proper bookkeeping</b>		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The Responsible Financial Officer (RFO) has ensured that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system. The cashbook is reconciled on a monthly basis.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council reviewed its Standing Orders at its meeting of 5 <sup>th</sup> May 2021, which are based on the Model Standing Orders produced by NALC in 2018 (amended 2020) which take into account changes in legislation since those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council’s Financial Regulations were reviewed at the same meeting and are based on the <b>Model Standing Orders produced by NALC in 2019.</b>
Has the Council properly tailored the Financial Regulations?	<i>Partly met</i>	Council might wish to ensure that its Financial Regulations are fully tailored to the Parish Council by removing the [ square ] sections and in particular

		those sections that do not apply to the Council (Payments under contracts for building or other construction works; stores and equipment and charities).
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	Council has noted the requirement under Section 151 of the Local Government Act 1972(d) (financial administration), to appoint a person to be responsible for the administration of the financial affairs of the relevant authority. Council's own Financial Regulations reflect the appointment.

**Additional comments:** Council might wish to note that LTN87 – Procurement - has provided an update on the thresholds for procuring contracts. The amended values should be incorporated into the Council's Standing Orders and Financial Regulations at the next annual review.

<p><b>Section 3 – Payment controls</b></p> <p>The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	At each relevant full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. Payments made away from the meeting are also brought back to full Council as retrospective payments and approved at the next meeting. Council has ensured that, with particular reference to FR 6.6, signatures obtained for invoices other than at a council meeting should be reported to the council at the next convenient meeting and retrospectively approved.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Whilst internet banking is operated by the Council in accordance with the Council's own Financial Regulations, Council has no internal control policy which identifies the procedure to be carried out for the

<sup>1</sup> Section 151 Local Government Act 1972 (d)

		<p>authorisation and approval of invoices and supporting documentation. There is however evidence retained showing which Councillors approved payment by having the schedule initialled by two members.</p> <p><b>Recommendation: council should consider expanding its risk assessment to have specific control procedures for payments by bank transfer or other electronic means to ensure that the risks brought about by the ease and speed of such transactions and the difficulties faced in unravelling them should there be errors are mitigated.</b></p>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified within the cashbook and claimed in accordance with the guidelines for local authorities and similar bodies. During the year, claims for the period 10 <sup>th</sup> May 2021 to 3 <sup>rd</sup> March 2022 were submitted to and settled by HM Revenue and Customs.
Has the Council adopted the General Power of Competence (GPOC)? <sup>2</sup>	No applicable	Council does not use the General Power of Competence.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	No	Payments for the year under review total £30 and are in accordance with statutory guidelines and limits.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Not applicable	Council has no such loans.
<b>Additional comments:</b>		

<p><b>Section 4 – Risk management</b>                  The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.</p>	
<b>Evidence</b>	Internal auditor commentary

<sup>2</sup> Localism Act

<sup>3</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation submitted for Internal Audit 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.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment should focus not only on the safety of the parish council's assets but also its money. The parish council has taken appropriate action to identify and assess the risks associated with its operation and considered what actions or decisions it needs to take during the year in order to mitigate and manage the risk and has considered the risks associated with online banking and the control procedures that should be in place when making payments using online banking.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	Yes	<p>Council has insurance in place under a Local Council Policy which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £50thousand. The level of Fidelity Guarantee is within the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.</p> <p>At its meeting of 5<sup>th</sup> May 2021, the minutes reflect that the Council, having reviewed the renewal terms being offered found the cover to be adequate for the known risks associated with the council's operations including the assets under its remit. It was noted that the Council's current three-year policy would end that year and a further review would be undertaken once quotations for renewal were received. At the meeting of 15<sup>th</sup> September 2021, following a review of the new terms offered, Council agreed to renew its insurance and entered into a three-year agreement with the premium fixed for three years.</p>
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Partly met	<p>Whilst Council is aware that, in accordance with the Accounts and Audit Regulations 2015, it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures on place to address the risks associated with the management of public finances, there are limited references to the controls within the documentation seen on the council's website.</p> <p><i>Comment: Council might wish to adopt an Internal Control Statement which would formally review the effectiveness of its system of internal control to ensure that it has mitigation measures on place to address the risks</i></p>

<sup>4</sup> Accounts and Audit Regulations

		<i>associated with the management of public finances. Council should be mindful to ensure that the settlement of its financial transactions via online banking are included within its Internal Control Documentation and form part of the internal control checks carried out by members during the year.</i>
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>	Yes	The review of the effectiveness of internal audit was covered within the review of the internal audit report at the meeting of 5 <sup>th</sup> May 2021.
<b>Additional comments:</b>		

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed and clearly minuted</i>	Yes	The budget for the year 2021–2022 in the sum of £8,016 was set at the meeting of 11 <sup>th</sup> November 2020 to be funded by the precept, known reserves and income.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £8,016 at the meeting of 13 <sup>th</sup> January 2021 with the minutes recording that the Council would also receive a Local Tax Grant of £67.00.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Council continues with the practice of a report being submitted at each meeting showing current bank balances along with items of expenditure to be approved along with aggregate receipts and payments and variance against budget. The budget control is an integral part of the financial reports submitted to the meeting with each financial report being posted online.

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<sup>5</sup> Practitioners Guide



<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	Council's final accounts show general reserves in the sum of £3,623.94 with earmarked reserves being £10,866.34 which includes the CIL retained balance of £5,459.57.
<b>Additional Comment:</b> Council has noted 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 equal to 3 to 12 months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).		

<b>Section 6 – income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council's Financial Regulations. Income was cross checked against the financial statements submitted to each relevant meeting and the bank statements and found to be in order.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council and included within the RFO's Financial Report as submitted at each relevant meeting. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £8,016 during the year under review in April and September 2021. Evidence was provided showing the Precept being discussed and approved at the meeting of 13 <sup>th</sup> January 2021, the form being served on the Charging Authority to receipt of same in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	Council did not receive any CIL receipts for the year under review.
<i>Is CIL income reported to the council?</i>	Yes	There were no CIL payments received for the year to be reported.

<sup>6</sup> In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

<sup>7</sup> Community Infrastructure Levy Regulations 2010



<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	The CIL annual report for 2021/2022 has been produced and shows that there is a retained balance of £5,459.57.
<i>Has an annual report been produced?</i>	Yes	The Annual CIL Statement has been produced.
<i>Has it been published on the authority's website?</i>	Yes	The Annual CIL Statement for the year 2021 - 2022 has been uploaded onto the Council's website.
<b>Additional comments:</b>		

<b>Section 7 – petty cash</b> The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>Not covered</i>	Council does not operate a petty cash system.
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b> The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 <sup>st</sup> April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of 31 <sup>st</sup> March 2022. Employment contracts were not reviewed during the internal audit which was carried out via remote means.

<i>Has the Council approved salary paid?</i>	Yes	All salary payments are authorised by full council.
<i>Minimum wage paid?</i>	Yes	The minimum wage is not applied.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Custom guideline. Cross-checks were completed on payments covering salary and found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made within the required timescales
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	It is noted that the Internal Audit for the year ending 31 <sup>st</sup> March 2021 stated that Council had completed its redeclaration of compliance in September 2019. <i>Comment: Council should note that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance. If the Council last carried out its re-enrolment duties in 2019, it should ensure that it is aware of its re-enrolment duties and comply with the deadlines as stated in communications from the Pension Regulator.</i>
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by the Finance full Council.
<b>Additional comments:</b>		

**Section 9 – Asset control**  
 The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in

<sup>8</sup> The Pension Regulator – [website click here](#)

practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	The Asset Register was reviewed during the Internal Audit Visit for year-end and reflects those items listed within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	It is noted that the declared value for all assets at year-end (31 <sup>st</sup> March 2022) is £2,935 which represents nil movement in the asset register.
<i>Are records of deeds, articles, land registry title number available?</i>	Not covered	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register shows a value of £2,935 (rounded) which agrees with the value declared on the Accounting Statements for the year ending 31 <sup>st</sup> March 2022 as signed at the meeting of 11 <sup>th</sup> May 2022.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under a Parish Protect Insurance Policy for all risk to its assets as specified on its insurance schedule.
<b>Additional comments:</b>		
<b>Section 10 – bank reconciliation</b>		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted at each meeting.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 <sup>st</sup> March 2022), the balance across the councils accounts stood at £14,290.28 as recorded in the Statement of Accounts and on the Year-end Bank Reconciliation.

<sup>9</sup> Practitioners Guide

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports detailing bank balances are submitted to the Council which also cover a summary of receipts and payments for the year to date. The minutes show that bank reconciliations are received and accepted at each meeting.
<b>Additional comments:</b>		

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis, and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts were presented for the internal auditor to review.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed the Annual Governance and Accountability Return Form 2.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Parish Council did not have gross income and expenditure exceeding £25,000 it was able to declare itself exempt from a limited assurance review for the year 21/22, the minutes from 5 <sup>th</sup> May 2021 show that the Council, having reviewed the provisions for an exemption to a limited assurance review, formally resolved to apply for such an exemption.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The council ensured that the period for the exercise of elector's rights during Summer 2021 was in accordance with the period specified within the Accounts and Audit Regulations 2015. For the year under review, the dates set for the inspection of the Council's accounts and associated documents were 30 <sup>th</sup> June to 10 <sup>th</sup> August 2021.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 for the year ending 31 March 2021 and published the following on a public website:

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

<sup>11</sup> Accounts and Audit Regulations 2015

		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
<b>Additional comments:</b>		

<b>Section 12 – internal audit</b> The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	A review of the Annual Audit Report was presented to and considered by full Council at its meeting of 14 <sup>th</sup> July 2021.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	There were no recommendations merely comments contained within the report.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The appointment of Suffolk Association of Local Councils as the Council's internal auditor for the year ending 31 <sup>st</sup> March 2022 was approved at the meeting of 9 <sup>th</sup> March 2022.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b> The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>

<i>Has the Council considered the previous external audit report?</i> <sup>12</sup>	<i>Not applicable</i>	For the year 2020-2021 the Council was able to declare itself exempt from a limited assurance review.
<b>Additional comments:</b>		

<b>Section 14 – additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup> <i>(Note to auditor- emergency Regulations because of the COVID-19 pandemic)</i> <sup>14</sup>	Yes	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 5 <sup>th</sup> May 2021 via the Zoom Videoconferencing Platform. In accordance with the repeal of the Coronavirus Act 2020 legislation all meetings held after 7 <sup>th</sup> May 2021 were held in person.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>15</sup>	Yes	Council is aware that minutes become legal once they are approved by the council and signed by the chairman of that meeting as an accurate record. Loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page.
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the website of East Suffolk Council for the Register of Interests for only seven Parish Councillors. There is a direct link from the Council's website.
<i>Does the Council have any Trustee responsibilities?</i>	None	Council does not have any such responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly met</i>	Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities. Council should ensure that the following are

<sup>12</sup> Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

<sup>13</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>14</sup> The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

<sup>15</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011



		<p>published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p> <ul style="list-style-type: none"> <li>Internal Audit Report</li> <li>List of Councillors and Responsibilities</li> <li><i>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</i></li> <li>End of Year Accounts</li> <li>Annual Governance Statement</li> <li>Asset Register</li> </ul> <p>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</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>16</sup></i>	Yes	The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Certificate number ZA511950 with an expiry date of 14 <sup>th</sup> April 2023 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to ensure compliancy with the requirements and adopted a number of policies which also contain procedures for dealing with subject access and freedom of information requests; procedures for dealing with data breaches and data retention policies (including disposal).
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>17</sup></i>	Yes	There is a website accessibility statement available to view on the parish council website which details the technical information for the website are given along with the methods used for testing the website; steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?<sup>18</sup></i>	Yes	<p>Council has a generic email address which is not connected to a personal email account.</p> <p><i>Comment: Council might wish to consider the use of a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and</i></p>

<sup>16</sup> Data Protection Act 2018

<sup>17</sup> Website Accessibility Regulations 2018

<sup>18</sup> Practitioners Guide



		<i>credibility with the public. Such an address would be owned by the parish council (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021) refers.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council has in place a system whereby its files are backed up to an external device and held separately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>Not applicable</i>	Council does not operate with a committee system.

Signed: Victoria Waples

Date of Internal Audit Visit: 24.05.22 & 10.06.22

Date of Internal Audit Report: 10.06.2022

On behalf of Suffolk Association of Local Councils