

## Internal Audit Report for Cratfield Parish Council

### for the period ending 31 March 2023

Clerk	Sally Chapman
RFO (if different)	
Chairperson	Councillor Charlotte Barbour
Precept	£ 4,000.00
Income	£ 5,013.81
Expenditure	£ 4,878.08
General reserves	£ 2,090.97
Earmarked reserves	4,868.14
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 2022/23 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.		
Evidence		Internal auditor commentary
Is the ledger maintained and up to date?	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.
Is the cash book up to date and regularly verified?	Yes	The cashbook is the focus for day-to-day accounting and is reconciled on a regular basis.
Is the arithmetic correct?	Yes	A number of spot checks were carried out and the functionality of the cashbook overall 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.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council last reviewed its Standing Orders at its meeting of 14 <sup>th</sup> March 2023. Those viewed are based on the Model Standing Orders as produced by NALC which are based on the Model Standing Orders produced by NALC in 2018 and take into account changes in legislation since those produced in 2013. Annual reviews should ensure that they are adapted (where they are not statutory requirements) to be relevant to the Parish Council.
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website also show that they were reviewed at the meeting of 14 <sup>th</sup> March 2023 and are based on the NALC Model Financial Regulations 2019.

		<i>Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21<sup>st</sup> December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1<sup>st</sup> January 2022).</i>
Has the Council properly tailored the Financial Regulations?	<i>Partly met</i>	<i>Comment: Council should ensure that its Financial Regulations are tailored to the Parish Council and either complete the sections within or remove the [square] brackets contained within the regulations.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council appointed a person to be responsible for the administration of the financial affairs of the relevant authority. Whilst the Council's own Financial Regulations 1.8 stated that the Clerk is the RFO, this section is within the [square] brackets and creates ambiguity as to meaning. <i>Comment: remove the [square] brackets round FR 1.8 to provide clarity on the appointment.</i>
<b>Additional comments:</b>		

<b>Section 3 – Payment controls</b> 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.		
<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

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

		minutes and evidence of such paperwork in the files submitted for internal audit. <i>Comment: the minutes show payments made away from the meeting are also brought back to full Council and formally approved as retrospective payments at each relevant meeting.</i>
Where applicable, are internet banking transactions properly recorded and approved?	No	Internet banking is not operated by the Council apart from the remuneration of the Clerk which is by Standing Order.
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. At year-end the position stood at £131.53 owed to the Council. The claim for the period ending 31 <sup>st</sup> March 2022 in the sum of £133.41 was paid in April 2022.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	The Council has not adopted 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?	Yes	Payments under this power are shown on the cash sheet totalled £316.00 and were noted under a separate column in the cash-sheet. Noting that s137 is a power of last resort, all expenditure incurred under this power was within statutory guidelines and limits and deemed by the Council to be in the interests of and bring benefit to its area and any of it or all of some of its inhabitants.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council has no such loans.
<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.		
<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 £8.82 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	Council, during the year under review, formally considered the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The minutes of 14 <sup>th</sup> March 2023 reference that such a review has been undertaken thereby demonstrating that, in accordance with Proper Practices, the risks are being annually reviewed, assessed and appropriate measures are in place to protect public money.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money, evidence was forthcoming to demonstrate that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<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	Council has insurance in place under a specialist policy for local councils which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £50thousand. It was reported at the meeting of 27 <sup>th</sup> September 2022 that the insurance had been renewed with the existing provider. At renewal Council is in a long-term agreement until 30 <sup>th</sup> September 2026. <i>Comment: Council has noted that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, have been taken to mitigate and manage the risk.</i>
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Yes	Council has an Internal Control document which outlines the controls measures that are applicable for the making of Council's payments. At each relevant meeting there is a minute stating that a Councillor has reviewed the internal control measures and found that they are appropriate and effective. <i>Comment: In accordance with the Accounts and Audit Regulations 2015, Regulation 6, Council is aware that it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances.</i>

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

<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 internal control statement reviewed by the Council at its meeting on 14 <sup>th</sup> March 223 also covers the review of the effectiveness of internal audit. <i>Comment: by reviewing the terms of reference and effectiveness for internal audit, the council has followed guidance and demonstrated that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate - Regulation 5 of the Accounts and Audit Regulations 2015 refers.</i>
<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</i>	Yes	The budget for the year 2022-2023 in the sum of £4,473 was approved at the Council meeting of 9 <sup>th</sup> November 2021 to be fully funded by the precept and known funding streams.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £4,000 for 2022/2023, as confirmed at the same meeting with the minutes merely confirming the amount that was set. <i>Comment: in accordance with guidance, Council might wish to demonstrate best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year.</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Finance reports are submitted to full Council with the budget to actual formally reviewed throughout the year
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	At year-end Council's accounts show general reserves in the sum of £2,020.97 with earmarked reserves in the sum of £4,868.14.
<b>Additional comments:</b> <i>Council has shown good practice by ensuring the recommended key stages as to the budgetary process are followed for the year and has ensured that progress against the budget is reviewed regularly throughout the year.</i>		

<sup>5</sup> Practitioners Guide

<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



<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. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council and included within the Council's Financial Statements as submitted in accordance with Council's own Standing Orders. 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 £4,000.00 during the year under review in April 2022. Evidence was provided showing a full audit trail from Precept being discussed, 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	During the year under review, Council did not receive any CIL receipts.
<i>Is CIL income reported to the council?</i>	N/A	There were none to report to Council.
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	The CIL annual report for 2022/2023 shows that there is a retained balance of £158.86 which has been transferred into in a Reserve specifically allocated, in accordance with the Regulations.
<i>Has an annual report been produced?</i>	Yes	The Draft Annual CIL Statement was submitted with the files for internal audit review although the document presented is unsigned.
<i>Has it been published on the authority's website?</i>	Yes	The Annual CIL Statement for the year 2022 - 2023 has been uploaded onto the Council's website and signed by the Clerk/RFO.
<b>Additional comments:</b>		

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



<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>	N/A	The 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. 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	The council had 1 employee on its payroll at the period end of 31 <sup>st</sup> March 2023. It was confirmed that the Clerk had a Contract of Employment.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments were authorised by the Council.
<i>Minimum wage paid?</i>	No	The minimum wage was not applied to the employee.
<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 were 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 for the year under review is operated in accordance with HM Revenue and Customs guidelines. There were no deductions paid to HM Revenue and Customs during the year under review.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	Council is aware of its pension duties and the Clerk has confirmed that the anniversary of the re-enrolment date for redeclaration of compliance duties is 28 <sup>th</sup> July 2023. The re-declaration deadline is 27 <sup>th</sup> December 2023, and the renewal will be completed during this period.
<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>		
<b>Section 9 – Asset control</b> 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 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.		
<b>Evidence</b>	<b>Internal auditor commentary</b>	
<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 under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end on the Statement of Accounts for 31 <sup>st</sup> March 2022 is stated as £53,834 which accurately reflects the value as seen on the register.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.

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

<sup>9</sup> Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	Yes	The figures on the DRAFT Accounting Statements of the AGAR are due to be signed off at the meeting in May 2023 and reflect those approved by the Council at its meeting of 14 <sup>th</sup> March 2023.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as per the insurance schedule seen.
<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	Evidence was seen showing that bank reconciliations were completed during the year and reconcile with the cash sheets. Overall there is reporting of bank balances within the financial reports submitted at each relevant meeting. <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.</i>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with the period end statements and, as at year end (31 <sup>st</sup> March 2023), the balance across the councils accounts stood at £6,889.11 as recorded in the Accounting Statements of the AGAR.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that bank reconciliations, as produced by the Accounting System, are given within the Financial Reports which are received and accepted at each meeting.
<b>Additional comments:</b>		

<b>Section 11 – year end procedures</b>
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<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 review and there is a clear financial trail from records to presented accounts.
<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 will be required to complete the Annual Governance and Accountability Return Form 2. The Certificate of Exemption and Accounting Statements were completed but unsigned at the time of internal audit review.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 21/22. The minutes of 10 <sup>th</sup> May 2022 confirm that the Council has ensured that there is formal evidence of the legal decision taken to claim exemption and that the Council signed the Certificate of Exemption for onward submission to the external auditor.
<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 internal auditor is able to verify that the council ensured the period for the exercise of elector's rights during Summer 2022 was in accordance with the period specified within the Accounts and Audit Regulations 2015. Dates set were 13 <sup>th</sup> June until 22 <sup>nd</sup> July 2023 as confirmed at the meeting of 10 <sup>th</sup> May 2022.
<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 <sup>st</sup> March 2022 and published the following on a public website: 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

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

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

		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	The Internal Audit Report for the period ending 31 <sup>st</sup> March 2022 was formally considered and adopted at the meeting of 10 <sup>th</sup> May 2022.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	There were no recommendations made.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 <sup>st</sup> March 2023 at the meeting of 10 <sup>th</sup> January 2023. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
<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>	N/A	For the year 2021-2022, 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>	Yes	Council held its Annual Meeting of the Parish Council at which the Chair was elected on 10 <sup>th</sup> May 2022 in accordance with legislation in place at that time.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. <i>Comment: Council is aware that, in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page.</i>
<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 all current Parish Councillors. <i>Comment: Council should ensure that access direct to the East Suffolk page should be gained from the Council's website. Whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district which must be published on the district council's website, where the parish council has its own website, its register of members' interests must also be published on that website.</i>

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



		<i>(Openness and transparency on personal interests - A guide for councillors – August 2012).</i>
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any such responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	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 and publish the following on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July): <i>Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register 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</i>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	Yes	The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Certificate number ZA356518 with an expiry date of 21 <sup>st</sup> May 2023 refers. <i>Comment: under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. The Council's publication scheme was seen on the website and Council was reviewed at the meeting of 14<sup>th</sup> March 2023. Council proactively follows the provision of the 2000 Act and ensure that it publishes the information as specified.</i>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect

<sup>15</sup> Data Protection Act 2018



		of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</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>17</sup></i>	Yes	Council has a council email address under a gmail.com account which is not connected to a personal email account. <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 credibility with the public. Such an address would be owned by the parish council (section 5.204-5.207 of the Practitioners' Guide to Proper Practices – March 2022) refers.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate a committee system.
<b>Additional comments:</b>		

Signed: *V S Waples*

Date of Internal Audit Review: 07.05.2023 & 10.05.2023

Date of Internal Audit Report: 10.05.2023

On behalf of Suffolk Association of Local Councils

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide