

## Internal Audit Report for Red Lodge Parish Council for the period ending 31 March 2024

Clerk	Shazia Shujah
RFO (if different)	As above
Chairperson	Sue Houlder
Precept	£ 202,135
Income	£ 255,672
Expenditure	£ 212,090
General reserves	£ 130,680
Earmarked reserves	£ 221,395
Audit type	Annual
Auditor name	Julie Lawes

### 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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses Rialtas to produce reports on an income and expenditure basis and ensures that the financial transactions are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council’s internal controls.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>  (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	YES	Red Lodge Parish Council operates an income and expenditure accounting process.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of an authority’s true financial position. The Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the Council on both a monthly and annual basis.
<i>Is the arithmetic correct?</i>	YES	Accounting records are well maintained and clearly identify expenditure and income at any given point.
<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 Standing Orders, as seen on the Parish Council's website, were reviewed and approved at a meeting of council held 16 <sup>th</sup> May 2023 and are based on the latest model published by the National Association of Local Councils (2018) which contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. <b>COMMENT:</b> At the next review, council should look to amend the Procurement Thresholds as detailed below.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations (FR), as seen on the Council's website were reviewed and approved at a meeting of council held 16 <sup>th</sup> May 2023 and are based on the NALC Model Financial Regulations 2019. <b>COMMENT:</b> At the next annual review, Council might wish to amend the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 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. NALC is yet to update its documentation, which is due April / May.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish Council.

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 has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was confirmed by full Council at its meeting held 16 <sup>th</sup> May 2023 and is in accordance with the Financial Regulations 1.8.
<b><i>Additional comments:</i></b>		

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

<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	A selection of random payments was cross checked against the cash book, bank statements and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. Invoices are stamped and signed with entry details, nominal codes, cost centre, and signed as approved for payment. It is then identified on each invoice who the payment was requested by and who authorised the transaction. This demonstrates good practice in that there are measures in place that help safeguard public money.
Where applicable, are internet banking transactions properly recorded and approved?	YES	At the meeting held 16 <sup>th</sup> May 2023 members reviewed and confirmed each BACS is authorised by two bank signatories with evidence retained and payments reported to full council, as per Financial Regulations 6.9. At that same meeting council confirmed its named signatories for the accounts which was detailed as being reviewed at a further meeting held 25 <sup>th</sup> July 2023. Direct debits were also reviewed and approved. This was then evidenced on the sample of payments requested, that the invoice details the two people authorising the online payment. Direct Debits and Standing Orders were also reviewed and agreed at the May meeting of full council.

Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is clearly identified in the cash book with four claims submitted to HMRC. This was then evidenced within the council minutes as income and identified within the Lloyds Treasurers Account banking statements. <u>Minutes – 16<sup>th</sup> May 2023</u> Payment of £1,645.46 <u>Minutes – 26<sup>th</sup> September 2023</u> Payment of £2,801.34 <u>Minutes – 28<sup>th</sup> November 2023</u> Payment of £2,177.88 <u>Minutes – 26<sup>th</sup> March 2024</u> Payment of £1,743.24
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	YES	The council has confirmed eligibility criteria to enable it to exercise the GPOC and has adopted the same at its meeting on 16 <sup>th</sup> May 2023.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council is able to use the discretionary power of the GPoC to do anything that an individual can do unless specifically prohibited by law. It is noted that any s137 payments would be separately identified within the councils accounting package.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
<b>Additional comments:</b>		

<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 £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<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
<i>Is there evidence of risk assessment documentation?</i>	YES	The Risk Assessment and Management (Financial) document as reviewed 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. The Risk Register for the year under review was considered and adopted by full Council at its meeting of 16 <sup>th</sup> May 2023.
<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. There is evidence that 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 with Clear Councils (formally BHIB) which shows core cover for the following: Public/Products Liability: £10m; Employer Liability £10m and Fidelity Guarantee of £750k. At renewal council noted this was the 3 <sup>rd</sup> of a 3-year agreement. Council reported the insurance cover commencing 1 <sup>st</sup> October 2023 at its meeting held 26 <sup>th</sup> September 2023.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	YES	At the meeting of 16 <sup>th</sup> May 2023, a councillor was assigned to be responsible for reviewing the internal controls with this documented as being actioned within the minutes of the meeting held 30 <sup>th</sup> January 2024. In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, council confirmed that the financial and management systems of the

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



		council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances. The Internal Control document was evidenced on the council website.
<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	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 30 <sup>th</sup> January 2024 published on the council website.
<b><i>Additional comments:</i></b>		

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<sup>5</sup> Practitioners Guide

<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 2023/2024 was approved at the Council meeting of 29 <sup>th</sup> November 2022 and set at a figure of £211,385. Following a change in staffing, council noted that this figure would need to be revised and set the actual final budget figure of £217,385 at its meeting held 31 <sup>st</sup> January 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £202,135 for 2023/2024, as confirmed at the above meeting, with the paperwork demonstrating that this was a 5.29% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out quarterly reviews covering the budget for the current year with a review of income and expenditure against budget along with forecasts for the remainder of the year in accordance with councils own Standing Orders 17.c.
<i>Reserves held – general and earmarked<sup>6</sup></i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £221,395 with the balance being General Reserves of £130,680. Council regularly reviewed its earmarked reserves ensuring it provided adequate financial support and monitoring its balance.
<b>Additional comments:</b>		

<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>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money and that income received is promptly banked.
<i>Is income reported to full council?</i>	YES	In accordance with the Council’s Standing Orders income received is reported to full Council within the financial reports submitted to full Council.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £202,135 from West Suffolk Council for the period under review as reported to full Council within its Financial Reports at its meeting held 16 <sup>th</sup> May 2023. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account. This was received in one payment.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	N/A	Council does not hold any Community Infrastructure Levy (CIL) funds.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	

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

<i>Has it been published on the authority's website?</i>	N/A	
<b><i>Additional comments:</i></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>	YES	Council operates petty cash accounts for the Parish Council and Pavilion, with top ups recorded within the council minutes.
<i>If appropriate, is there an adequate control system in place?</i>	YES	Petty cash accounts are held separately to that of the day-to-day accounts to ensure an appropriate level of control. Petty cash payments are supported by receipts.
<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	Council had 5 employees on its payroll at the period 2023/2024. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place which were documented as reviewed in the minutes of the meeting held 30 <sup>th</sup> January 2024.  All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.  Two members of staff are on minimum wage.  Council noted 5 staff members, the Proper Officer / RFO, Administrator, Supervisor, 2 assistant Groundsmen and 1 cleaner.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	YES	
<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	The payroll function is operated in accordance with HM Revenue and Customs guidelines. 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 employment 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 and managed by SALC. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<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 responsibilities and payments are made in accordance with timescales agreed with the council's pension provider. The internal audit for the period under review 2023/2024 notes that Council confirmed at a meeting on 25 <sup>th</sup> April 2023 that re-enrolment forms had been submitted to the Pension Regulator. The Local Government Pension Scheme Annual Return for 2022/2023 was noted as submitted to the auditor at the meeting held 25 <sup>th</sup> April 2023.
<i>Have pension re-declaration duties been carried out</i>	YES	As above
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations. The RFO is aware of the guidance as issued in the Practitioners Guide for 2022 on the treatment of what can be included as employment expenses and submitted within Box 4 of the Annual Governance and Accountability Guide - section 2.16 refers.
<b>Additional comments:</b>		

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

<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>		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, as viewed on the Council’s website, and as approved at the meeting of 30 <sup>th</sup> January 2024 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 is £278,343 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council does not have any assets sited on third party property.
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register details regular reviews with updates recorded within council minutes on the 16 <sup>th</sup> of May 2023 and 30 <sup>th</sup> January 2024.
<i>Cross checking of insurance cover</i>	YES	Council reviewed its insurance cover and Asset Register at a meeting of council held 16 <sup>th</sup> May 2023.
<b>Additional comments:</b>		

<sup>9</sup> Practitioners Guide



<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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	At each meeting of council bank reconciliations are completed and signed. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<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 2024 the balance across the council accounts stood at £359,987.20 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances of the Parish Account and Deposit Account are reported and recorded at each meeting of full Council. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority’s internal control objectives.

<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 an income and expenditure basis, and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	There is a full audit 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 exceeding £25,000 it will be required to complete Part 3 of the AGAR. Documentation was provided detailing the variances in Box 7 and 8.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector’s rights. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as Monday 5 <sup>th</sup> June to Friday 14 <sup>th</sup> July with the date of the notice being 4 <sup>th</sup> June 2023. This was confirmed at the meeting of council held 16 <sup>th</sup> May 2023.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	YES	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the

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

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

		<p>requirements of the Accounts and Audit Regulations 2015 for the year ending 31<sup>st</sup> March 2023 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p>
<p><b><i>Additional comments:</i></b></p>		

<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 2023 was formally considered and approved for adoption at the meeting of full Council of 16 <sup>th</sup> May 2023.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	Council had no recommendations to action.
<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 2024 at the meeting of 16 <sup>th</sup> May 2023.
<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?<sup>12</sup></i>	YES	At the meeting of full Council of 26 <sup>th</sup> September 2023, Council considered the report from the External Auditor. The Notice of Conclusion was noted and viewed on the Council’s website.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
<b>Additional comments:</b>		

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<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.*

<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 and other Officers were elected on 16 <sup>th</sup> May 2023 in accordance with legislation, at which the LGA Model Councillor Code of Conduct 2020 was adopted.
<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. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the West Suffolk Council website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	NO	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	To ensure compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), council is aware that the following information should be published. <u>Publish quarterly</u> Individual items of expenditure that exceed £500 Government Procurement Card transactions Invitations to tender for contracts over £5,000 Details of contracts that exceed £5,000

<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

		<p><u>Publish annually</u>                  Details of all land and building assets                  Grants to Voluntary, Community and Social Enterprise Organisations                  Details of number of employees whose remuneration is over £50K and job title                  Organisational Chart</p>
<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i></p>	<p>YES</p>	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation as detailed in the council minutes from the meeting held 26<sup>th</sup> March 2024.                  Ref: ZA322497 Expiry: 20<sup>th</sup> March 2025</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>YES</p>	<p>Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year, as recorded in its minutes from the meeting held 16<sup>th</sup> May 2023 which provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i></p>	<p>YES</p>	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the 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.  <b>COMMENT:</b> Council should look to ensure periodic reviews to ensure it remains compliant with the Website Accessibility Regulations 2018.</p>

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

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

<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	YES	Council operates with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby electronic files are stored on the cloud.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Council records Working Party Terms of Reference were reviewed at a meeting held 16 <sup>th</sup> May 2023 and does not hold any committees.
<b>Additional comments:</b>		

Signed: J. Lawes

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 29<sup>th</sup> April 2024

On behalf of Suffolk Association of Local Councils

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<sup>17</sup> Practitioners Guide