

Internal Audit Report for Red Lodge Parish Council for the period ending 31 March 2023

Clerk	Shazia Shujah
RFO (if different)	As above
Chairperson	Richard Saul
Precept	£ 186,415
Income	£ 279,039
Expenditure	£ 259,917
General reserves	£ 54,386
Earmarked reserves	£ 254,107
Audit type	Annual
Auditor name	Mrs 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

Section 1 – proper bookkeeping 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		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The Parish Council uses Rialtas Accounting software to form the basis of their accounting. This provides a full detailed system, allowing for the production of the a statement of accounts. Clear financial information is provided to the Council on both a monthly and annual basis ensuring that the financial transactions of the Council are accurately recorded.
<i>Is the cash book up to date and regularly verified?</i>	YES	The cash book provides good evidence to support the council's underlying statements. Regular reports are generated and circulated to councillors detailing income and expenditure and the accounts reconciled to the bank statements showing good internal control.
<i>Is the arithmetic correct?</i>	YES	The accounts were spot checked and were all found to be correct.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders 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		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	At a meeting on 31 st May 2022 the council carried out an annual review of its Standing Orders, these are available to view on the council's website and are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation from those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations were reviewed and agreed at a council meeting held 31 st May 2022. These are available to view on the council's website and are based on the NALC Model Financial Regulations 2019.
Has the Council properly tailored the Financial Regulations?	YES	<p>The Financial Regulations have been tailored to the council with an amendment agreed at a council meeting held 31st May 2022 to omit from financial regulation 5.2, the following:</p> <p><i>The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised.</i></p> <p>5.2 of the Financial Regulations now reads:</p> <p><i>The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council/committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. Personal payments (including salaries, wages, expenses and any payment made in relation to</i></p>

		<i>the termination of a contract of employment) may be summarised to remove public access to any personal information.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), at a meeting held 31 st May 2022, the council approved the clerk to be the Responsible Financial Officer.
<i>Additional comments:</i>		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls

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.

Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	YES	<p>A selection of expenditure items was made, and cross checked against the cash book, invoices and bank statements. Payments are presented to councillors to ensure formal approval of expenditure and this is correctly minuted.</p> <p>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.</p> <p>This demonstrates good practice in that there are measures in place that help safeguard public money.</p>
Where applicable, are internet banking transactions properly recorded and approved?	YES	<p>At a meeting held 31st May 2022, three members were confirmed as authorised signatories, with a further signatory being added 27th September 2022.</p> <p>At the meeting held 31st May 2022 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.</p> <p>This was then evidenced on the sample of payments requested, that the invoice details the two people authorising the online payment.</p> <p>Direct Debits and Standing Orders were also reviewed and agreed at the May meeting of full council.</p>

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 – 31st May 2022</u> Payment of £2,547.17 received 19 th May 2022 <u>Minutes – 27th September 2022</u> Payment of £10,483.94 received 9 th September 2022 <u>Minutes – 15th November 2022</u> Payment of £2,195.71 received 15 th November 2022 <u>Minutes – 28th February 2023</u> Payment of £1,561.01 not received within the period under review.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	YES	At a meeting held 25 th February 2020 members confirmed that Red Lodge Parish Council met the criteria for eligibility to use the General Power of Competence. At a meeting held 26 th April 2022, the council agreed expenditure of £2,000 toward community grants, divided across ten groups at £200 each, with donations considered at a meeting held 31 st May 2022. <u>This is correctly applied to local community groups.</u>
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	As The council is eligible for, and has correctly adopted the General Power of Competence, this is their first power for expenditure. It is noted council has recorded within its minutes the statutory limit for 2023/2023 at a meeting held 28 th February 2023.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The council has no loans.
Additional comments:		

² Localism Act

³ 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.

Section 4 – Risk management 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.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	This was considered for the period under review at the meeting of the council on 31 st May 2022. The Risk Assessment and Management (Financial) report for the period of 1 st April 2022 to 31 st March 2023 is published on the council website and details the risk level, how the risk is managed and who is responsible for preventing the risk. This mainly covers the financial risks associated with the council, alongside the possible asset / management risks.
<i>Is there evidence that risks are being identified and managed?</i>	YES	The council has taken steps to identify, assess and record the risks associated with its actions and decisions that could have financial or reputational consequences. Council has included the risks associated with online transfers ensuring that there is the requirement to have two people to authorise all payments. Also included are control procedures for the handling and banking of cash ensuring that there is a clear procedure along with clear lines of responsibility. Council is aware that its risk assessment needs to focus on the safety of the Parish Council assets and in particular its money.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	The council is in year 2 of a 3-year fixed agreement with BHIB Insurance. This was reviewed and approved at meetings of full council on 31 st May 2022 and again on the 27 th September 2022. The policy was effective from 1 st October 2022 to 30 th September 2023 with an LTA expiry date of 30 th September 2024. The policy shows core cover for the following: Public liability: £10m;

		Public/Products Liability: £10m; Employers Liability £10m; Business Interruption £100k; Fidelity Guarantee £750k. The level of Fidelity Guarantee meets 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.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	At a full council meeting on 31 st May 2022 a councillor was assigned to undertake the Internal Controls, Accounts and Audit Regulations 2015, Reg.6. At a meeting held 28 th February 2023, it was evidenced that the council reviewed the Internal Control Statement and Report in accordance with the Accounts and Audit Regulations 2015. This was signed off by the nominated councillor prior to the full council meeting on 31 st January 2023 and are published on the council website. This clearly demonstrates public finances are adequately protected and managed and evidence necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the council for payments helps protect the RFO and fulfils an internal control objective.
<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 appointment⁵</i>	YES	The effectiveness of the internal audit was discussed by full Council at a meeting held 28 th February 2023. By reviewing the terms of reference and effectiveness for internal audit the council has followed guidance and demonstrates 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.
Additional comments:		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
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		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for 2022/2023 was considered and agreed at a meeting of full council on 30 th November. The budget has been properly prepared and is available to view on the council website.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept for 2022/2023 was set at £186,415.00 with the precept demand signed by the Chairman on the 9 th December 2021 and RFO on the 10 th December 2021 with this being formally approved at a meeting of full council on 25 th January 2022. Council did not meet in December.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Budget reviews are carried out quarterly, with these taking place 26 th July 2022, 25 th October 2022, 31 st January 2023 and 25 th April 2023. The reports produced clearly detail the budget heading, actual current month, actual year to date, current annual budget and the variance annual total. This then details the funds available and the percentage spent. This is documented within the council minutes and provided on the council website.
<i>Reserves held – general and earmarked⁶</i>	YES	The councils accounts show a general reserve of £54,386 and an earmarked reserve of £254,107. A full breakdown of the earmarked reserves is recorded within the financial reports, with reserves regularly reviewed and detailed within the minutes of each full council meeting. Council is aware of 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

⁶ 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

	<p>Revenue Expenditure. 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). At a meeting held 31st May 2022 the council reviewed and adopted its Reserves Policy and Investment and Strategy Policy for 2022-2023.</p>
<p>Additional comments: Budget: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"> • decide the form and level of detail of the budget; • review the current year budget and spending; • determine the cost of spending plans; • assess levels of income; • bring together spending and income plans; • provide for contingencies and consider the need for reserves; • approve the budget; • confirm the precept or rates and special levies; and • review progress against the budget regularly throughout the year. 	

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations. A number of income items were cross checked against the cash book and bank statements and found to be in order.
<i>Is income reported to full council?</i>	YES	Income is reported to full council within its Financial Report and recorded as accepted within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	The receipt of the precept to the value of £186,415 was recorded in the cash book and the Lloyds Treasurers Account as received in one payment on 29 th April 2022. This agrees with the Council Tax Authority notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	The council does not hold 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	
<i>Has it been published on the authority's website?</i>	N/A	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

Section 7 – petty cash		
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.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	YES	The council operates a petty cash system, which is held at low amounts and used for small items of expenditure.
<i>If appropriate, is there an adequate control system in place?</i>	YES	Petty cash is recorded in the monthly Financial Reports within the Bank Reconciliations which are approved by full council and signed off by an authorised member.
Additional comments:		

Section 8 – Payroll controls		
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.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Employment contracts were not viewed during the internal audit which was carried out remotely. Those employed were detailed within the minutes of the meeting held 31 st May 2022. It was reported at a meeting of council held 25 th October 2022 that the staff members on zero-hour contracts was reduced to one employee. The contracts were reviewed and the living wage increase recorded within the minutes of the meeting held 28 th February 2023. Two employees are paid the National Living Wage. Salary is approved by council within the approved payments.
<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 Custom 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 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 was carried out by SALC and is operated in accordance with HM Revenue and Customs guidelines. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations. Payments to HMRC over the period of the year under review totalled £32,913.75. was recorded in the cashbook and evidenced as paid within the Lloyds Treasurers Account statements.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	YES	At a meeting of council held 26 th April 2022 it was confirmed a Pension Annual Return had been submitted, with the Pension Regulator re-declaration due in April 2023.

⁸ The Pension Regulator – [website click here](#)

		Pension payments are in operation.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	Council approves all expenses as and when occurred. All payments made are approved in accordance with Council's Financial Regulations.
Additional comments: 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.		

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 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?⁹</i>	YES	The Asset Register was reviewed and approved by full council at a meeting held 28 th February 2023 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 31 st March 2023 is £275,238 which shows movement in the register from the previous year which was recorded as £345,486. The Asset Register is available to view on the council website. The value of assets is included within the register. Deeds, articles, land registry documents were not viewed during the internal audit.
<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	

⁹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register details regular reviews with full council discussing at a meeting held 31 st May 2022 and 28 th February 2023 with members discussing obtaining current value for the assets to ensure adequate cover is in place.
<i>Cross checking of insurance cover</i>	YES	At a meeting of council held 31 st May 2022 council reviewed its insurance policy and discussed obtaining a current value for the assets to ensure adequate insurance cover is in place.
<i>Additional comments:</i>		

Section 10 – bank reconciliation		
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 verified and signed by a nominated councillor and approved by full council at each monthly meeting. These are generated using the Rialtas system and cover every account.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31st March 2023 the balance across the council's accounts stood at £399,161.13. This is in agreement with the cash book and reconciliations.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Account balances are recorded on a monthly basis within the Finance Report at full council meetings. In accordance with Proper Practices, Council has implemented a system whereby a Councillor carries out a review of the Council's banking internal control by formally signing off the bank reconciliation. This is not only good practice but also is a safeguard for the RFO and fulfils one of the authority's internal control objectives
Additional comments:		

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on an income and expenditure basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced.
<i>Financial trail from records to presented accounts</i>	YES	There is a clear financial trail from budgeting, invoice, authorisation, payment and banking.
<i>Has the appropriate end of year AGAR¹⁰ 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. Workings showing the breakdown of figures to be entered onto the AGAR were submitted for internal audit review.
<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	At a meeting of council held 31 st May 2022, the dates for the exercise of public rights were set as Monday 13 th June 2022 to Friday 22 nd July 2022 which included the mandatory first 10 working days of July. This was then evidenced on the council's website with the notice publicised.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	YES	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31 March 2022 and published the following on a public website: <ul style="list-style-type: none"> Internal Audit Report of the AGAR

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<ul style="list-style-type: none">• Section 1 – Annual Governance Statement of the AGAR• Section 2 – Annual Accounting Statements of the AGAR• Section 3 – External Audit Report and Certificate.• Notice of the period for the exercise of public rights• The Notice of the conclusion of audit
<i>Additional comments:</i>		

Section 12 – internal audit		
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.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report was considered by full council at a meeting held 31 st May 2022.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	It was evidenced at the meeting held 31 st May 2022, that following the Internal Audit Report council has now changed to gov.uk email addresses as recommended, to support council's official email accounts for officers and councillors (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021).
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	The council confirmed the appointment of the Internal Auditor for the period under review at a meeting held 28 th March 2023.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	YES	At a meeting of council held 27 th September 2022 it was recorded that the external audit report had been received with no issues raised. The conclusion of the audit was then minuted and published on the council website.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	No comments were raised within the external audit report.
Additional comments:		

¹² 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.*

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	The Annual Parish Council Meeting was held 31 st May 2022 with its first item on the agenda the election of the Chairman and signing of the Declaration of Acceptance of Office as specified in the councils Standing Orders.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	YES	Minutes are approved at each council meeting. Council has an agenda and page numbering system with minutes signed and dated on each page as a true record of the meeting held.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the West Suffolk Council website of the Register of Interests for Red Lodge Parish Councillors. Parish councils contact details (westsuffolk.gov.uk)
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The council has no Trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000). Council is continuing working towards ensuring compliance with the requirements under the Transparency Code 2015 with a suite of documentation available on the council website, published in accordance with legislation.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> ¹⁵	YES	The Council is registered with the ICO as a data controller. Registration Certificate ZA322497 expiry date 20 th March 2024.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	The council has taken steps to ensure compliancy. Documents detailed on the council's website include: GDPR Risk Assessment, Removable Media Policy; Information Security Policy, Information Protection Policy, Data

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

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

¹⁵ Data Protection Act 2018

		Protection Policy, Contact Privacy Statement, CCTV Policy, Social Media and Electronic Communication Policy, GDPR Compliance. At a meeting held 31 st May 2022 council reviewed and approved the policies.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	YES	The council has published a Website Accessibility Statement which states the website is partially compliant with the Web Content Accessibility Guidelines version 2.1 AA standard and that this was last tested by the council on the 22 nd September 2020.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	Following the previous Internal Audit review, council has now obtained gov.uk email addresses.
<i>Is there evidence that electronic files are backed up?</i>	YES	Electronic files are backed up to a cloud based system.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Council does not have committees, but Terms of Reference are provided for the Working Parties.
Additional comments:		

Signed: *J. Lawes*

Date of Internal Audit Visit:

Date of Internal Audit Report: 10/05/23 & 11/05/2023

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide