

## Internal Audit Report for Poslingford Parish Council for the year ending 31<sup>st</sup> March 2021

Clerk	Christopher Turner
RFO (if different)	
Chairperson	Martin England
Precept	£4,105.00
Income	£4,125.00
Expenditure	£3,555.90
General reserves	£6,836.02
Earmarked reserves	£0
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:

- carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2020/21 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out 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 a hand written ledger as its spreadsheet which allows the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The RFO has ensured that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.
<i>Is the arithmetic correct?</i>	<i>Partly met</i>	The accounting records were spot checked, and overall were well maintained and referenced with the manner in which the payment was made. However the following error was identified and should be noted: 1. an unpresented cheque was allocated as a receipt.
<b>Additional comments:</b> <b>Recommendation: Council should revisit the Accounting Statements as approved and ensure that the unpresented cheque is removed from income and offset against expenditure incurred to ensure that whilst the overall result might not affect the final numbers in the financial statements it will cause a distortion in the overall income received. The treatment of refunds and cancelled cheques should be a contra entry within payments and not allocated as a receipt.</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council carried out 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 latest version of Council’s Standing Orders were reviewed at its meeting 3 <sup>rd</sup> March 2021, a copy of which can be found on the Council’s website and

		which are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	Yes	The latest version of the Council's Financial Regulations which have been uploaded to the website were reviewed at a meeting of 3 <sup>rd</sup> March 2021 and are based on the Model Financial Regulations as produced by NALC in 2019.
Has the Council properly tailored the Financial Regulations?	Yes	The Council's current 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 to be responsible for the administration of the financial affairs of the relevant authority. Council's own Financial Regulations (1.8) state that the Clerk is the RFO and this was approved at the Annual Council Meeting of 18 <sup>th</sup> May 2020.
<b>Additional comments:</b>		

<p><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.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being given and the relevant finance report uploaded onto the Council's website to enable and evidence of such paperwork to be reviewed. Payments made away from the meeting are brought back to full Council as retrospective payments and approved at the next meeting.

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

Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking was operated by the Council during the year under review with a number of payments also made by cheque. <i>Comment: Council has ensured that there is dual authority procedures in place when making payments using online banking and that such controls form part of the Council's Internal Control Statement and link into the Council's Risk Assessment Documentation.</i>
Is VAT correctly identified, recorded and claimed within time limits?	Yes	VAT is clearly identified in the cash book with the year-end position of £289.90 being stated in the cashbook. The claim for the period under review has not yet been submitted.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	No	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	There were no payment made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	<i>Not applicable</i>	Council has no such loans.
<b>Additional comments:</b>		

<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 £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation submitted for Internal Audit details risks as identified in previous years and has been reviewed for all the risks associated with the functioning of a smaller authority.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has taken steps to identify, assess and record the risks associated with its actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences and that appropriate action has been taken to ensure measures are in place to mitigate and manage the risk.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	Yes	<p>Council has insurance in place under a Parish Protect Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability: £10m; Business Interruption: £5k and Fidelity Guarantee of £25k. 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. At renewal. Council was in a three-year long-term agreement.</p> <p><i>Comment: whilst Council renewed its insurance during the year under review, as reported at the meeting of 9<sup>th</sup> December 2020, there is no minute reference to show that a review of the insurance effected by the Council has been undertaken. Council might wish to consider evidencing, via a minute reference and prior to renewal of its insurance, that a review of Council's assets and liabilities has been undertaken and that there are no further undertakings requiring additional premiums or amendments.</i></p>
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Yes	<p>In accordance with the Accounts and Audit Regulations 2015, Council reviewed the effectiveness of the system of internal control as described under its overall risk assessment documentation as adopted by the Council at its meeting of 3<sup>rd</sup> March 2021.</p> <p><i>Comment: Council has shown good practice and understands the requirement to have in place safe and efficient arrangements to safeguard public money and has used the control checks identified to ensure that all agreed measures are in place thereby assessing that it mitigates such risks and that the findings are reported back to full Council in a timely manner.</i></p>

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

<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year<sup>5</sup></i>	Yes	Within its risk assessment documentation, Council confirmed that its system of audit was satisfactory. <i>Comment: By reviewing the terms of reference and effectiveness for internal audit, 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.</i>
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**Additional comments:**  
 Council is mindful of NALC’s guidance over repealed Section 150(5) of the Local Government Act 1972, in that Councils must not relinquish the ‘two-member signatures’ control over cheques and other orders for payment until they have put in place safe and efficient arrangements. Guidance from the NALC Finance and Audit Advisor has been that the over-riding requirement resulting from the abolition of S150 (5) is that each and every local council seeking to depart from the two-signature rule must “implement and maintain robust controls on expenditure as an integrated part of their overall financial control system”.

<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 2020–2021 in the sum of £3,900 was set at a full Council Meeting on 11 <sup>th</sup> December 2020.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2020-2021 in the sum of £4,105 was approved by full Council at the same meeting of 11 <sup>th</sup> December 2019 with the minutes evidencing that the precept being requested would be £44.67 per annum for a Band D property which represented a decrease of 0.01p/0.02%.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	At each meeting, a brief report is given summarizing the current budget to actual expenditure including variances.

<sup>5</sup> Governance and Accountability Guide

<p><i>Reserves held – general and earmarked<sup>6</sup></i></p>	<p>Yes</p>	<p>Council's final accounts show general reserves in the sum of £6,836.02.</p> <p><i>Comment: Council is reminded 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 Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i></p>
<p><b>Additional comments:</b>                  Council demonstrates good practice, by ensuring that it follows the recommended key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"> <li>• <i>decide the form and level of detail of the budget;</i></li> <li>• <i>review the current year budget and spending;</i></li> <li>• <i>determine the cost of spending plans;</i></li> <li>• <i>assess levels of income;</i></li> <li>• <i>bring together spending and income plans;</i></li> <li>• <i>provide for contingencies and consider the need for reserves;</i></li> <li>• <i>approve the budget;</i></li> <li>• <i>confirm the precept or rates and special levies.</i></li> </ul> <p><b>Recommendation: Council should note guidance as issued under the Practitioners Guide 2020 which states that an authority needs to have regard to the need to put in place a General Reserve Policy and that such Reserves are held in accordance with that Policy and that the level and purpose of all Earmarked Reserves are annually reviewed.</b></p>		

<p><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.</p>
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<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

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 items of income were cross checked against cash book and bank statement and found to be in order.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted at each meeting and summarised as income received to date. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £5,820 during the year under review in April and September 2020. Evidence was provided showing details of the Precept form 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>	Not applicable	Council did not receive any CIL receipts in the year under review.
<b>Additional comments:</b>		

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>	Not applicable	Council does not operate a petty cash system.

Section 8 – Payroll controls		
The Internal Auditor will check salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 <sup>st</sup> April 201, evidence will be required to show compliance with the new		

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

requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	No	Employment contracts were not reviewed during the internal audit which was carried out via remote means. Council had 1 employee on its payroll at the period end of 31 <sup>st</sup> March 2021. The minimum wage is not paid.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	No	
<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. All expenditure is approved by full Council. The payroll function is outsourced by the Council.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	Deductions due to be paid to HM Revenue and Customs for the year under review were paid in accordance with the timescales required.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	During the year under review, Council completed its declaration of compliance with regards to automatic enrolment duties with no staff being automatically re-enrolled.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	Council approves all expenses due to be paid to the Clerk in accordance with its own Financial Regulations. <i>Comment: Council should note the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020 - section 2.16 refers and submitted within Box 4 of the AGAR. It is noted that Box 4 of the AGAR includes the working from home allowance.</i>
<b>Additional comments:</b> <b>Recommendation: Council is advised to rework Box 4 and Box 6 of the Accounting Statements - Section 1 of the AGAR removing the working from home allowance from Box 4 and including it in Box 6 as per Proper Practices. Council must ensure that corresponding figures from the preceding year are restated in a similar basis</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 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.
<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	It is noted that the declared value for all assets at year-end (31.03.2021) was £4,587 which shows nil movement in the register since the value as declared on 31 <sup>st</sup> March 2020.
<i>Are records of deeds, articles, land registry title number available?</i>	Not applicable	No records of deeds, articles or land registry titles were reviewed or submitted during the internal audit process.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register was signed off by the council at its meeting of 26 <sup>th</sup> May 2021 at which the AGAR was presented to full Council.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its fixed assets under a Parish Protect Policy for assets to the value of all risks items as specified on its insurance schedule.
<b>Additional comments:</b> <i>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2020 on the valuation of its assets and has ensure that where the acquisition value of the asset at the time of first recording is used, that method of valuation is consistently applied. Should this be amended Council will need to publish and provide explanations in changes in value to any previously recorded assets.</i>		

<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

<sup>9</sup> Governance and Accountability for Smaller Authorities in England – March 2019

<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted at each meeting.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end 31 <sup>st</sup> March 2021, the balance across the councils accounts stood at £6836.02.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank Balances are submitted to the Council at each meeting.  <i>Comment: the RFO has ensured that the 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 and therefore aids decision-making.</i>
<b>Additional comments:</b> <i>In accordance with Proper Practices, Council might wish to implement 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.</i>		

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis.
<i>Financial trail from records to presented accounts</i>	Yes	There is an underlying financial trail from financial records to the accounts produced.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Section 2 of Part 2 of the AGAR which was approved by full Council at its meeting on 26 <sup>th</sup> May 2021.  <b>Recommendation: as stated above under Section 1, Council is recommended to revisit the Accounting Statements and nett off the cancelled cheque against expenditure in order to ensure that the</b>

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

		<b>income received is not overinflated for the year under review. Box 2 and therefore Box 6 will need to be amended. The home allowance must also be removed from Box 4 and included within expenditure under Box 6.</b>
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2019/20, it was able to certify itself as an exempt authority. The Certificate of Exemption shows a date of approval of 3 <sup>rd</sup> June 2020 with the minutes recording that Council considered whether it met the criteria and that having met the criteria, Council resolved to exempt itself 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	The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set for the year ending 31 March 2020 were from 28 <sup>th</sup> August to 9 <sup>th</sup> October 2020.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Partly met	The council has in the main complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 and should note that all of the following must be published on the public website operated by the Council for the year ending 31 <sup>st</sup> March 2021: <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report, page 4</li> <li>• Section 1 – Annual Governance Statement 2020/21, page 5</li> <li>• Section 2 – Accounting Statements 2020/21, page 6</li> <li>• <b>Analysis of variances</b></li> <li>• Bank reconciliation</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</li> </ul>
<b>Additional comments:</b>		

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

<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 previous internal audit report been considered by the Council?</i>	Yes	The Annual Internal Audit for the year ending 31 <sup>st</sup> March 2020 was considered by full Council at its meeting 2 <sup>nd</sup> September 2020.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations were identified in the report submitted: 1. Adoption of the NALC Model Financial Regulations 2. Identification of powers used to incur expenditure 3. Evidence via a minute reference as to income received
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed as the Council's Internal Auditor at a meeting of the Council on 3 <sup>rd</sup> March 2021 for the period under review.
<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 taken into account.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous external audit report been considered by the Council?<sup>12</sup></i>	<i>Not applicable</i>	As Council was a smaller authority with gross income and expenditure under £25,000 it was able to certify itself as exempt from a limited assurance review.

<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.

<i>Has appropriate action been taken regarding the comments raised?</i>	<i>Not applicable</i>	See comment above.
<b>Additional comments:</b>		

<b>Section 14 – additional information</b> The internal auditor will look for some 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> (note to auditor- emergency Regulations as a result of the COVID-19 pandemic) <sup>f14</sup>	Yes	Council held its Annual Meeting on 3 <sup>rd</sup> June 2020. <i>Comment: In recognition of this being unprecedented times and following the Government’s guidelines for staying at home and working remotely, the Government included within s.78 in the Coronavirus Act 2020 (made 4<sup>th</sup> April 2020) the ability for the Secretary of State the power to make Regulations to make provisions for the holding of meetings. The 2020 Regulations set out those provisions. Council has followed these regulations and held its meetings online.</i>
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>15</sup>	Yes	Council is reminded that minutes become legal once they are approved by the council and signed by the chairman of that meeting as an accurate record. Loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page.
<i>Is there a list of members’ interests held?</i>	Yes	Evidence was seen on the District Authority’s website of the Register of Interests for all current Parish Councillors.

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

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

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

		<i>Council is reminded that 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 and 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. (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>	<i>Not applicable</i>	The council does not act as the sole trustee for any trusts.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly met</i>	Council should note that to ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), the following should be published on a public website for the year 2020/2021 not later than 1 July: Internal Audit Report List of Councillors and Responsibilities <b>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</b> 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>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>16</sup></i>	Yes	The Council is correctly registered with the ICO as a data controller. Registration Certificate ZA323310 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	The Council has taken steps to ensure compliancy and has a suite of policies which provide details as to the information held by the council, who it is shared with and how it is used.

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

<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>17</sup></i>	No	The Council has no website accessibility statement on its website and has still to demonstrate that it has checked the website for any accessibility problems or produced a plan to address these problems and fix them 'within reason'. Guidance can be found on SALC's website: <a href="https://www.salc.org.uk/advice/website-accessibility-regulations/">https://www.salc.org.uk/advice/website-accessibility-regulations/</a>
<i>Is there evidence that electronic files are backed up?</i>	Yes	The Clerk ensures that the Council's records are backup in the manner approved by the Council.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Not applicable	Council does not operate a committee system.
<p><b><i>Additional comments:</i></b>  <b>Recommendation: As The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force, Council should ensure that at the very minimum it publishes on its pages of the website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.</b></p>		

Signed: Victoria S Waples

Date of Internal Audit Visit: 16.06.21

Date of Internal Audit Report: 19.06.2021

On behalf of Suffolk Association of Local Councils

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