

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

Clerk	Chris Turner
RFO (if different)	
Chairperson	Councillor Martin England
Precept	£ 4,174.00
Income	£ 5,383.43
Expenditure	£ 5,366.81
General reserves	£ 6,689.52
Earmarked reserves	£ 550.00
Audit type	Annual
Auditor name	Victoria Waples

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 council uses a manual cashbook to produce reports on a Receipts and Payments basis.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The cashbook is the focus for day-to-day accounting and is used to underpin the aware that the Council’s accounting system.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook overall was found to be in order.
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	The Council last reviewed its Standing Orders at its meeting of 1 st March 2023 and are based on the Model Standing Orders produced by NALC in 2018 and take into account changes in legislation since those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council’s website were reviewed at the same meeting and are based on the NALC Model Financial Regulations 2019. <i>Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to</i>

		<i>£30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i>
Has the Council properly tailored the Financial Regulations?	Yes	Council has ensured that its Financial Regulations are tailored to the Parish Council.
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), the Council appointed a person to be responsible for the administration of the financial affairs of the relevant authority. The Clerk is the RFP for the Council.
Additional comments:		

<p>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.</p>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	At each relevant full Council Meeting (quarterly meetings) a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. The minutes show payments made away from the meeting are also brought back to full Council and formally approved as retrospective payments at each relevant meeting. The schedules so presented are signed off by the Chair at each meeting.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations. The process followed ensures that there is dual authorisation of the approval as well as release of the payment made via online banking.

¹ Section 151 Local Government Act 1972 (d)

Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified within the cashbook and claimed in accordance with the guidelines for local authorities and similar bodies. The claim for the period 1 st July 2021 to 31 st January 2023 in the sum of £789.43 was seen as having been settled on 27 th February 2023. The year end position in the cashbook shows a VTA total of £385.40 of which £102.97 is still to be claimed.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	Council does not used the General Power of Competence.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Donations made during the year totalled £225.00. It is assumed that payments made under the power s137 (being a capped power) for the year under review totalled £75.00 and were within statutory limits and deemed to be of benefit to those living in the area. Council should note that the use of s137 to incur expenditure is a power of last resort and reference should be made to the use of this power to ensure that it is within statutory guidelines and limits and deemed by the Council to be in the interests of and bring benefit to its area and any of it or all of some of its inhabitants. <i>Comment: it is assumed that the payments made to CAB totalling £150.00 were made under LGA 1972 s142 (power to assist voluntary organisations to provide information and advice for individuals concerning their rights and obligations).</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council has no such loans.
Additional comments: <i>The RFO might wish to ensure that the cashbook refers to the exact power being used to incur expenditure, thereby ensuring that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires.</i>		

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	During the year under review, Council formally considered the risks associated with the functioning of a smaller authority and agreed the measures that the Council will undertake to mitigate such risks. The documentation submitted for internal audit demonstrates that the council carried out such a review with the minutes of 1 st March 2023 demonstrating that, in accordance with Proper Practices, the risks are being annually reviewed, assessed and appropriate measures are in place to protect public money.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus not only on the safety of the parish council's assets and in particular its money, but also on the activities and services undertaken and being offered by the council. A review of the minutes for the year demonstrate that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	<p>Council has insurance in place under a Select for Local Councils Policy which shows core cover for the following: Public liability: £10million; Employer's Liability: £10million and Fidelity Guarantee of £25thousand. The level of Fidelity Guarantee is within the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.</p> <p>There is no minute reference to demonstrate that the Council formally reviewed its insurance ensuring that they were adequate and that appropriate measures were in place to mitigate the risks identified.</p> <p>Recommendation: as advised in previous audit, Council should note that it is the responsibility of the whole Council to satisfy itself that</p>

		insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, have been taken to mitigate and manage the risk.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	Council has an Internal Control document which outlines the controls measures that are applicable for the making of Council's payments. The minutes of 1 st March 2023 demonstrate that the controls were reviewed during the year for their effectiveness and appropriateness for the council. <i>Comment: In accordance with the Accounts and Audit Regulations 2015, Regulation 6, Council is aware that it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances.</i>
<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 review of the effectiveness of internal audit was considered by the Council during the year under review as it is contained within the adopted Internal Control document. <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 - Regulation 5 of the Accounts and Audit Regulations 2015 refers.</i>
Additional comments:		

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 the year 2022-2023 was approved at the Council meeting of 1 December 2021 to be fully funded by the precept.

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £4,174 for 2022/2023, as confirmed at the same meeting. <i>Comment: in accordance with guidance, Council might wish to demonstrate best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year.</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Quarterly finance reports are submitted to full Council with the budget to actual formally reviewed at each relevant meeting.
<i>Reserves held – general and earmarked⁶</i>	Yes	At year-end Council's accounts show general reserves in the sum of £6,689.52 with earmarked reserves in the sum of £550.00 (Coronation Event)
Additional comments: <i>Council has shown good practice by ensuring the recommended key stages as to the budgetary process are followed for the year and has ensured that progress against the budget is reviewed regularly throughout the year.</i>		

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 items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council and included within the Council's Financial Statements as submitted in accordance with Council's own Standing Orders. Monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £4,174.00 during the year under review in April 2022. Evidence was provided showing a full audit trail from Precept being discussed, served on the Charging Authority to receipt of same in the Council's Bank Account.

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

<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	During the year under review, Council did not receive any CIL receipts.
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	Council has no such retained funds.
<i>Has an annual report been produced?</i>	N/A	
Additional comments:		

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>	N/A	The Council does not operate a petty cash system.
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	The council had 1 employee on its payroll at the period end of 31 st March 2023. It was confirmed that the Clerk has a Contract of Employment.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments were authorised by the Council.
<i>Minimum wage paid?</i>	No	The minimum wage was not applied to the employee.

⁷ Community Infrastructure Levy Regulations 2010

<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There were suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Custom guidelines and outsourced. Cross-checks were completed on payments covering salary and found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made within the required timescales.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	A Re-Declaration of Compliance under the Pensions Act was carried out during the year under review and reported to full Council at its meeting of 1 st March 2023. It was also confirmed that the Clerk did not wish to join a pensions scheme.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by the Finance full Council.
Additional comments:		
<p>Section 9 – Asset control</p> <p>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.</p>		
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 during the Internal Audit Visit for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end on the Statement of Accounts for 31 st March 2023 is stated as £5,934 which accurately reflects the value as seen on the register.

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

⁹ Practitioners Guide

<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The figures on the Accounting Statements of the AGAR were signed off at the meeting of 23 rd May 2023 with the Asset Register having been previously approved at the meeting of 1 st March 2023.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as per the insurance schedules seen.
Additional comments:		

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	Evidence was seen showing that bank reconciliations were completed during the year and reconcile with the cash sheets. Overall there is reporting of bank balances within the financial reports submitted at each relevant meeting. <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.</i>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with the period end statements and, as at year end (31 st March 2023), the balance across the councils accounts stood at £7,239.52 as recorded in the Accounting Statements of the AGAR.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that bank reconciliations, as produced by the Accounting System, are given within the Financial Reports which are received and accepted at each meeting.

Additional comments:

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis, and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts were presented for the internal auditor review and there is a clear financial trail from records to presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return Form 2. The Certificate of Exemption and Accounting Statements were completed, approved and signed at the meeting of 23 rd May 2023.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 21/22. The minutes of 25 th May 2022 ensure that there is formal evidence of the legal decision taken to claim exemption and approval to be given for the Chair and RFO to sign the Certificate of Exemption for onward submission to the external auditor.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The internal auditor is able to verify that the council ensured the period for the exercise of elector's rights during Summer 2022 was in accordance with the period specified within the Accounts and Audit Regulations 2015.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Partly met	The Council has only partially complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 for the year ending 31 st March 2022 and

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		published the following on a public website: <i>those in bold were not seen on the website</i> Certificate of Exemption Annual Internal Audit Report Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of the period for the exercise of public rights Analysis of variances Bank reconciliation – year-end
Additional comments: Council should take steps to ensure that it complies with the publication requirements and timescales as detailed under the Accounts and Audit Regulations 2015.		

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 for the period ending 31 st March 2022 was formally considered and adopted at the meeting of 7 th September 2022.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>In progress</i>	The following recommendations were raised in the internal audit report for the period ending 31 st March 2022. Those in bold are either still outstanding or were not actioned: <ol style="list-style-type: none"> 1. Review Accounting Statements for corrections to income allocation 2. Restatement of the value of the asset register 3. Treatment of apologies 4. Publication of a Website Accessibility Statement <i>Comment: in order to answer in the affirmation to Assertion 7 of the Annual Governance Statement, Council must be able to confirm that it has responded to matters brought to its attention by internal and external audit.</i>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The appointment of Suffolk Association of Local Councils as the Council's internal auditor for the year ending 31 st March 2022 was approved at the meeting of 1 st March 2023.

		<i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
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>	N/A	For the year 2021-2022, the Council was able to declare itself exempt from a limited assurance review.
Additional comments:		

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?¹³</i>	Yes	Council held its Annual Meeting of the Parish Council at which the Chair was elected on 25 th May 2022 in accordance with legislation in place at that time.

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.*

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

<p><i>Is there evidence that Minutes are administered in accordance with legislation? ¹⁴</i></p>	<p>Yes</p>	<p>Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. <i>Comment: Council is aware that, in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page.</i> At the meeting of 25th May 2022, the Council resolved to readopt the Suffolk Code of Conduct, as produced by the Local Government Association (LGA), for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. <i>Comment: a copy of the Code has been published on the Council's website.</i></p>
<p><i>Is there a list of members' interests held?</i></p>	<p>Yes</p>	<p>Evidence was seen on the council's website of the Register of Interests for all current Parish Councillors.</p>
<p><i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i></p>	<p>N/A</p>	<p>Council does not have any such responsibilities.</p>
<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p><i>In progress</i></p>	<p>Council should be aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities. <i>Comment: Council should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</i> <i>Internal Audit Report</i> <i>List of Councillors and Responsibilities</i> <i>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</i> <i>End of Year Accounts</i> <i>Annual Governance Statement</i> <i>Asset Register</i> <i>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></p>

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

<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Council's Model Publication Scheme was confirmed as having been reviewed at the meeting of 1 st March 2023.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. <i>Comment: Council is advised to consider the adoption of a Document and Data Retention Policy which will detail the periods for which documentation will be held along with the methods of disposal.</i>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	No	Whilst there is no website accessibility statement that demonstrates that the council has checked the website for any accessibility problems or produced a plan to address these problems and fix them 'within reason', there are accessibility tools thereby allowing for the increased functionality of the website Recommendation: as mentioned previously, Council should ensure that at the very minimum it publishes on its 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.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council has a generic email address which is not connected to a personal email account. <i>Comment: in accordance with the Practitioners' Guide, Council might wish to consider the use of a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Such an address would be owned by the parish council (section 5.204-5.207 of the Practitioners' Guide to Proper Practices – March 2022) refers.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate a committee system.
Additional comments:		

Signed: *U S Waples*

Date of Internal Audit Review: 24.06.23 & 26.06.23

Date of Internal Audit Report: 26.06.2023

On behalf of Suffolk Association of Local Councils