

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

Clerk	Amanda Parrett
RFO (if different)	
Chairperson	Cllr D Nimmons
Precept	£ 20,905.00
Income	£ 23,024.37
Expenditure	£ 25,914.10
General reserves	£ 8,087.24
Earmarked reserves	£ 17,430.00
Audit type	Annual
Auditor name	Linda Harley

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 RFO has put in place effective procedures to accurately and promptly record all financial transactions. The Council’s ledger (computerised cash sheet) is well maintained and accurate. The ledger and the minutes clearly identify the spending power used for each item, evidencing the council is operating within its mandate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Up to date accounting records are maintained throughout the year and referenced which provides evidence to support the Council's underlying accounting statements.
<i>Is the arithmetic correct?</i>	Yes	Spot checks were made and were 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	The Council's Standing Orders, as seen on the website, were those reviewed at the meeting of 18/5/2022 and are based on the Model Standing Orders produced by NALC in 2018. Comment: To bring their Standing Orders fully up to date Council may wish to: increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and review Standing Order 18 (f) relating to the value of a contract exceeding the specified threshold.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations, were reviewed at a meeting on 18/5/2022 and are based on the Model Financial Regulations produced by NALC in 2019. Comment: To bring their Financial Regulations fully up to date Council may wish to increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and update the figures relating to public contracts.
Has the Council properly tailored the Financial Regulations?	Yes	Financial Regulations are tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	The appointment of the Clerk as the Council's Responsible Financial Officer is noted in the Internal Control document and in the minutes of 18/5/2022.
<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		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	<i>Partly met</i>	The Council complies with its Financial Regulations and a sample of payments confirmed they were supported by invoices. At each full Council Meeting 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 Internal Control document refers to the Internet Banking policy to confirm the procedures relating to payments made electronically, however the SALC model policy has not been tailored to the Council. Recommendation: Council, in using internet banking for the settlement of its accounts, should be mindful that all payments should be made in accordance with Council’s FR 6.9, and that evidence should be retained showing which members approved the payment. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money. Council may wish to adopt an Internet Banking policy detailing the proper processes which are in place to ensure safe and efficient methods of payment for goods and services. Council has made payments towards ground maintenance for the Church. Comment: Councils should be aware that powers in the Local Government Act 1894 prohibits Council’s involvement in property relating to the affairs of the Church e.g. the maintenance or improvement of buildings or land or contributing to costs Although the Council has the General Power of

		<p>Competence, NALC's advice is that councils need to exercise prudence in making such payments as this course of action might not be legally valid. In the sample of invoices received, the majority of invoices had not been initialled/signed by 2 Councillors as confirmation that the invoice has been checked against the payment.</p> <p>Comment: In line with the procedures outlined in their Internal Control document Council may wish to ensure that all invoices are signed/initialled by 2 Councillors to confirm that the payment has been considered against the relevant invoice.</p>
Where applicable, are internet banking transactions properly recorded and approved?	Partly met	<p>The Council uses the bank reconciliation presented at each meeting as the list of outgoing payments, which is agreed at each meeting. Internet banking transactions are recorded in the cashbook but a record should be kept of which members approved the payments.</p> <p>See comments and recommendations above.</p>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<p>VAT is identified in the cash book as £768.321. The claim for the audit year was listed in the documents provided as £759.32.</p> <p>Comments: Council is aware of the need to identify, record and reclaim VAT. They may wish to ensure the amount of the claim agrees with the figures in their cashbook.</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	<p>The Council has adopted the General Power of Competence and this is being correctly applied as a power of first resort.</p>
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	<p>There were no payments made under this power as Council operates with the General Power of Competence</p>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<p>The Council does not have any loans.</p>
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
Is there evidence of risk assessment documentation?	Yes	The Risk Assessment Document for the period 1 st April 2022 to 31 st March 2023 was considered at a meeting of the Parish Council on 18/5/22 and covers in general terms the matters which could possibly prevent a smaller relevant body from functioning. They have taken appropriate steps to manage those risks including the introduction of internal controls and external insurance cover. Comment: within its Risk Management Document, Council has identified a number of risks to property; finances and personnel and has taken steps to control the risk - all of which are clearly identified within the document as approved by Full Council.
Is there evidence that risks are being identified and managed?	Yes	Council has a Financial Risk Assessment which identifies the risks associated with ensuring that public finances are adequately protected and managed and has taken steps to mitigate such risks.
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?	Yes	General Insurance is in place under a BHIB Commercial Policy Schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is £150,000 which is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept. Council reviewed its current insurance cover at the meeting of 18/5/22. The Council shows good practice by including the adequacy of Fidelity guarantee insurance in their risk assessment documentation.

<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p>The Council has shown that it has a system of internal control which facilitates the effective exercise of its functions, ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk. The Council reviewed its policy on 18/5/22. The quarterly review is noted in the minutes. Comment: The Internal Control document refers to an Internet Banking Policy which the Council may wish to tailor to their Council.</p>
<p><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></p>	<p>Yes</p>	<p>The effectiveness of internal audit and the adequacy of the internal auditor was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 18/5/22.</p>
<p>Additional comments:</p>		

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 the year 2022/2023 was approved by full Council at a meeting of 22/1/2022.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The full Council has considered, approved and adopted the annual precept for the year. This was set at £20,905 at the same meeting and recorded within the budget plan. Comment: Council may wish to clearly minute the amount of the precept and that it has been agreed in full Council
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure is included within the documentation periodically circulated to Councillors in accordance with Council's own Standing Orders.
<i>Reserves held – general and earmarked⁶</i>	Yes	Council's final accounts show general reserves in the sum of £8,087 with earmarked reserves in the sum of £17,430. The level and adequacy of earmarks to be reviewed annually is included in the Council's risk assessment documentation.
Additional comments:		

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

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	Expected income was received, properly recorded and promptly banked. A number of items of income were cross checked against cash book and bank statements and found to be in order. Comment: in accordance with Proper Practices, the Responsible Financial Officer ensures that the accounting records contain entries from day to day of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income is included in the financial report circulated to all Councillors and appended to the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The precept of £20905 agrees to the Council Tax Authority's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	CIL is currently not used in West Suffolk.
<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>	N/A	The Council does not operate a system of petty cash.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
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	Council had 1 employee on its payroll at the period end of 31 st March 2023. Employment contracts were not reviewed during the internal audit, but all salary payments are authorised by full council. It is noted that the contract is to be amended to reflect that the post of RFO is also filled by the Clerk. Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. The pay award for the Clerk was noted in the minutes of 20/7/22 and 21/12/22.
<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 and outsourced to Suffolk Association of Local Councils. 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	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs, if applicable, on or before the dates prescribed. P60 evidenced for A Parrett.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	In line with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties on 25/1/2023. This was registered with The Pensions Regulator.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All payments are approved by full Council.
Additional comments:		

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

--

Section 9 – Asset control		
Evidence		Internal auditor commentary
<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>		
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	<p>The Council’s assets are properly maintained and efficiently managed. The Asset Register was reviewed during the Internal Audit for year-end and accurately 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 (31.03.2023) was £8326 which agrees with box 9 of the AGAR. All assets have been stated as at the acquisition value and where assets have been gifted or where there is no known value have been given the proxy value of £1. The register has been updated with any additions or disposals during the year.</p> <p>Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means</p> <p>The annual maintenance of assets is included in the Council’s risk assessment documentation.</p>
<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 was reviewed at the Council meeting of 18/5/22 and 18/1/23.
<i>Cross checking of insurance cover</i>	Yes	Annual review of risk and the adequacy of Insurance cover is included in the Council's Internal Control Statement.
<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	Statements reconciling each of the Council’s bank accounts with it’s accounting records are prepared on a regular basis and reconcile with the cash sheets. They are subject to independent review by Councillors. Comment: The Council shows good practice by including the following in their Internal Control Document ‘A Councillor is appointed to have responsibility for bank reconciliation checks; Bank reconciliation presented at monthly meeting for approval.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with supporting period end statements and as at 31 st March 2023 stand at: £2,902.91 - Barclays Community Account and £22,614.33 Barclays Business Account.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	A full financial report including bank balances/reconciliation is appended to the minutes.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounting statements prepared during the year are produced on a Receipts and Payments basis and agree to the cashbook. All were found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	There is a clear audit trail from the financial records held to the presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council's gross expenditure exceeds £25,000 the Council has correctly completed part 3 of the AGAR.
<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	The Internal Auditor was able to confirm that the details of the arrangements for the exercise of public rights for the period ending 31 st March 2022 from 5 th June to 14 th July 2023.
<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, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities and has published the following on a public website: Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2) Accounts and Audit Regulations 2015.

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		Bank Reconciliation for the period ending 31 st March 2022. Analysis of variances
<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 Auditor’s Report for the year ending 31 st March 2022 was considered and accepted at the meeting of the Parish Council on 18/5/22. Comment: The Council may wish to note in the minutes an action plan for items raised during the internal audit.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations were raised under the Internal Audit Report for 2021/22: <ol style="list-style-type: none"> 1. General Reserves Policy to be put in place with explanations as to high level of General Reserves and evidence that Council has reviewed the level and purpose of all Earmarked Reserves – outstanding audit point from 2020/21 and 2021/22. - Council’s reserves are now within the recommended guidelines. Comment: Council may wish to put in place a General Reserve Policy following the recommendation from the previous 2 audits. 2. Council should ensure that its Subject Access Request Policy and Procedure is identifiable on the council’s website- see comments under Section 14 relating to compliance with the General Data Protection Regulations
<i>Has the Council confirmed the appointment of an internal auditor?</i>	No	The Council confirmed the appointment of the Internal Auditor for 2021-2022 at their meeting on 16/3/22 however they did not minute the appointment of the Internal Auditor for 2022-23. Comment: Council may wish to confirm the appointment of their Internal Auditor during each audit year.
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	Following the completion of the audit, the full Council received and considered the audit letter (Annual Return and Certificate) from the external auditor, at their meeting on 28/9/22 and this was reflected in the minutes. The Council has shown good practice by publishing the audit letter on their website.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	The Council took appropriate action on any matters raised in the report from the external auditor.
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 Meeting of the Parish Council was held on 18/5/22 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 Schedule 12, paragraph 7(2) and Schedule 15(2).
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	The minutes were not seen as a virtual audit was carried out. Full Council minutes clearly document the approval of the previous minutes but not that they are duly signed. Apologies are noted in the minutes as received. Apologies for October 2022 to March 2023 were accepted by the Council at the meeting on 15/3/23. Comment: Council may wish to note in the minutes that the minutes from the previous meeting have been approved and signed.
<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 Parish Councillors for Hundon. Comment: Council should ensure that, in accordance with guidance, there is a direct link from the Parish Council's website to the District Authority's website for the Register of Interests for all current Parish Councillors
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	No	The Council does not have any Trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council has published the following information on a public website for the year 2022/23: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT

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

		<p>End of Year Accounts Annual Governance Statement Details of Public Land and Building assets / 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.</p>
<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i></p>	<p>Yes</p>	<p>The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller. Under the data Protection Act 2018 and Registration ZA751886 refers.</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>Partly met</p>	<p>Council has taken steps to ensure compliancy with the GDPR requirements and is aware that this should be monitored at all times to ensure compliancy. The Council's Privacy Notices were seen on the parish council's website along with a Data Protection Policy. Comment; To be fully compliant with GDPR requirements Council may wish to adopt the following policies or ensure the information contained in them is included within their policies: Data Protection Impact Assessment and Data Protection & Information Management Policy; Subject Access Request Policy & Subject Access Procedure Policy; Data Retention and Disposal Policies. Templates are available on the SALC website.</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i></p>	<p>No</p>	<p>As raised under the previous audit for 2021/22, there is no website accessibility statement on the Council operated website. Comment: Council should adopt and publish a website accessibility statement detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p>

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

		Comment: Guidance can be found on the SALC website or direct from the host of the council's website.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	The Council has its own email address which is owned by the parish council and not connected to a personal email account. Comment: Council might wish to consider using a secure e-mail system with a gov.uk address which is owned by the parish council (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021)
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council has in place a system whereby a back-up of Council's day to day records to "onedrive", as well as to a USB external drive, is carried out on a monthly basis
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	None held	Council does not operate a committee system.
Additional comments:		

Signed: *Linda Hanley*

Date of Internal Audit Report: 25/5/2023

On behalf of Suffolk Association of Local Councils

¹⁷ Practitioners Guide