

## Internal Audit Report for Farnham with Stratford St Andrew for the period ending 31 March 2023

Clerk	Deborah Tayler
RFO (if different)	
Chairperson	Ian Norman
Precept	£ 4,500
Income	£ 8,583
Expenditure	£ 8,146
General reserves	£ 2,500
Earmarked reserves	£0
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

<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 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.
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council's Standing Orders, as seen on the website, were those reviewed at the meeting of 14/11/22 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 (Item 18) to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations, were reviewed at a meeting on 14/11/22 and are based on the Model Financial Regulations produced by NALC in 2016. 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. NALC produced an updated Financial Regulations document in 2019 which the Council may wish to review.
Has the Council properly tailored the Financial Regulations?	Yes	The Financial Regulations are tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	The Council has noted in their financial risk assessment and internal control documents that the Clerk is the RFO.
<b>Additional comments:</b>		

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



<b>Section 3 – Payment controls</b>		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	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. A sample taken shows that the Council had the legal power to approve payments. Comment: Council shows good practice by including the power to pay for all payments on their approvals sheet. It is also noted in financial risk assessments that legal powers will be included in the minutes.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Council, in using internet banking for the settlement of its accounts, is mindful that all payments should be made in accordance with Council’s FR 6.9, and that evidence is retained showing which members approved the payment. This is included on the Council’s approvals sheet. Comment: Council has shown good practice by ensuring that the implemented procedure whereby an on-line payment slip is signed to ensure that there is an effective system in place to reduce the risks of error is evident for all such payments. BACS payments are also independently verified by a Councillor as a risk control procedure. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.

		Council has noted in their Internal Control document that where payments are made by online internet banking two members of the council consider each payment against the relevant invoice and sign the approvals sheet
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is recorded in the cashbook and the amount of £260.77 will be reclaimed in 2023. Reclaiming VAT is included within the financial risk assessment documents.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	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	£510 of payments made under the Local Government Act S137 were recorded separately and noted in the minutes. The payments were evidenced as being of direct benefit to the electorate and were within the limit of £8.82 per elector, for this capped power.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	The Council has an outstanding Public Works Board Loan with payments having been made in the year under review totalling £2717.76. Documents indicate an outstanding balance of £9421.09.
<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 £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<p><i>Is there evidence of risk assessment documentation?</i></p>	<p>Yes</p>	<p>The Risk Assessment Document for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 was considered at a meeting of the Parish Council on 4/12/22 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. The Council has appropriate arrangements in place for the inspection of play areas.                  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.</p>
<p><i>Is there evidence that risks are being identified and managed?</i></p>	<p>Yes</p>	<p>Council has a comprehensive 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.                  Comment: the documentation of the specific control procedures that have been adopted by the council for payments not only protects the RFO but also fulfils an internal control objective.                  The annual inspection of assets is noted in the financial risk assessment documents. A separate risk assessment form for assets is maintained.</p>
<p><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></p>	<p>Yes</p>	<p>General Insurance is in place under an RSA Commercial Policy Schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is £25,000 which is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept. The annual review of insurance is noted in the internal Control Document.                  Comment: Council may wish to minute the annual review of their insurance against the asset register.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	<p>Yes</p>	<p>The Council has shown that it has a sound 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</p>

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



		effective arrangements for the management of risk. This document was reviewed on 9/1/23.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>	Yes	The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 9/1/23. Comment: By reviewing the terms of reference for internal audit, Council has followed guidance within the Governance and Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.
<b>Additional comments:</b>		

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<sup>5</sup> Practitioners Guide

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The Council prepared and formally approved the budget for the year, prior to the setting of the precept. The budget for the year 2022/2023 was approved by full Council at a meeting of 13/12/22. Comment: Council has shown good practice by evidencing that it has followed the recommended key stages as to the budgetary process to be followed for the year: <ul style="list-style-type: none"> <li>• decide the form and level of detail of the budget;</li> <li>• assess levels of income;</li> <li>• provide for contingencies and consider the need for reserves;</li> <li>• approve the budget.</li> </ul>
<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 £4,500 at the same meeting
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Quarterly comparisons between budgeted and actual income and expenditure is included within the documentation circulated to Councillors in accordance with Council's own Standing Orders. The minutes reflect that they have been received and noted.
<i>Reserves held – general and earmarked<sup>6</sup></i>	<i>Partly met</i>	Council's final accounts show general reserves in the sum of £2,500 with no provision made for earmarked reserves or restricted reserves for payments received under the CIL.

<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

		<p>Comment: The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure. At the current level, council's general reserves are considered to be just within this level. Please see comments regarding CIL payments under Section 6.</p>
<p><b><i>Additional comments:</i></b></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.		
<b>Evidence</b>		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	All income received by the parish council is reported as part of the Financial Reports submitted by the RFO. 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 precept recorded agrees with East Suffolk Council's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	Council received CIL funds in the sum of £1025.49 during the year under review.
<i>Is CIL income reported to the council?</i>	Yes	Comment: Council has noted its duty to comply with the CIL Regulations to produce an annual report that details the amount of CIL funds received, spent and retained for each financial year until the funds are totally expended. Each annual report should be uploaded onto the Councils website by 31 <sup>st</sup> December. The annual report for the year ending 31 <sup>st</sup> March 2023 has been published on the website. Comment: In accordance with the 2010 Regulations, the Council having received a proportion of CIL funds should ensure that retained balances are transferred into the Earmarked Reserve specifically allocated.
<i>Does unspent CIL income form part of earmarked reserves?</i>	No	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
<b>Additional comments:</b>		

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



<b>Section 7 – petty cash</b>		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	A system of petty cash is not in operation.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of 31 <sup>st</sup> March 2023. Employment contracts were not reviewed during the internal audit, but all salary payments are authorised by full council. Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. It is noted in the Council's Internal Control document that the staff member has a contract which is reviewed annually. Council reviewed and approved the Clerk's annual salary which was noted in the minutes of 8/8/22.
<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 Council has robust payroll arrangements in place. The payroll function is operated within the RTI system. Cross-checks were completed on two payments covering salary and PAYE and were found to be in order. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation P60 seen D Tayler
<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.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	In line with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties on 30/6/22. This was registered with The Pensions Regulator.

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

<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All payments are reasonable and approved by the Council.
<b>Additional comments:</b>		

<b>Section 9 – Asset control</b>		
<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>		
<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	<p>The Council's assets are properly maintained and efficiently managed. The Asset Register was reviewed during the Internal Audit for year-end (14/11/22) 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 £19,465 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>
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	

<sup>9</sup> Practitioners Guide



<i>Cross checking of insurance cover</i>	Yes	Reviewing the adequacy of the insurance cover is included in the financial risk assessment document. Comment: Council may wish to note that this has been completed in the minutes.
<b><i>Additional comments:</i></b>		

<b>Section 10 – bank reconciliation</b>		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	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 and signed as evidence of this review. Bank statements are periodically independently verified to the balances stated in the bank reconciliations. Comment: The RFO, as evidence of good financial practice, provides evidence of the bank reconciliations at each meeting to be verified by the Parish Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective – to enable the prevention and detection of inaccuracies. Council shows good practice by noting in their financial risk assessment document that monthly checks are made between the bank statement and the monthly bank reconciliations.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with supporting period end statements and as at 31 <sup>st</sup> March 2023 stand at: £6,005.87 across all accounts held by the Council.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank balances are noted in the minutes of each meeting.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<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 AGAR<sup>10</sup> documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Part 2 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Parish Council had gross income and expenditure not exceeding £25,000 it was able to declare itself exempt from a limited assurance review. The Council approved the Certificate of Exemption at their meeting on 9/5/22 which was before the deadline of 30/6/2022. The Certificate has been published on the Council's website.
<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 <sup>st</sup> March 2022 were on the public website used by the Council.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></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: Certificate of Exemption Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR

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

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

	<p>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. Bank Reconciliation for the period ending 31<sup>st</sup> March 2022 Analysis of variances Variances sheet seen –published?</p>
<p><b><i>Additional comments:</i></b></p>	

<b>Section 12 – internal audit</b>		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Auditor’s Report for the year ending 31 <sup>st</sup> March 2022 was considered and accepted at the meeting of the Parish Council on 11/7/22.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	No items were raised by the internal auditor.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The appointment of SALC as the internal auditor was confirmed in the minutes of 13/2/22.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>12</sup></i>	N/A	The Council declared itself exempt from an external audit.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
<b>Additional comments:</b>		

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<sup>12</sup> Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

<b>Section 14 – additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>	Yes	The Annual Meeting of the Parish Council was held on 9/5/23 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> <sup>14</sup>	Yes	The Council's Minutes are well presented and provide clear evidence of the decisions taken by the Council in the year. Each page of the Minutes is numbered consecutively. The minutes clearly document the approval of the previous minutes and that they are duly signed. Absence was approved (if appropriate).
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the website of East Suffolk Council for the Register of Interests for all current Parish Councillors. There is no access gained from the Council's website. Comment: Council is reminded that whilst the monitoring officer of the Authority must arrange for the parish council's register of members' interests to be available, 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>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The Council does not have 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

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

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

		<p>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</p> <p>End of Year Accounts</p> <p>Annual Governance Statement</p> <p>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>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	Yes	The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller. Under the data Protection Act 2018 and Registration ZA204795 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	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. Council has completed the following documents which are also available to view on the Council's website: Data Protection & Information Management Policy; Subject Access Request and Procedure Policy Data Protection and Impact Assessment Policy.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	Yes	Council has published on its website a website accessibility statement – in line with Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	Yes	In line with the Practitioners Guide, the Council has an official email address for correspondence parishclerk.f@btinternet.com Comment: 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 5.16 of the Practitioners' Guide to Proper Practices – March 2021) refers.

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

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

<sup>17</sup> Practitioners Guide



<i>Is there evidence that electronic files are backed up?</i>	Yes	It is noted in the financial risk assessment document that electronic files are backed up to iCloud.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	The Council does not have any committees.
<b>Additional comments:</b>		

Signed: *Linda Harley*

Date of Internal Audit Report: 11/7/2023

On behalf of Suffolk Association of Local Councils