

Internal Audit Report for Wickhambrook Parish Council for the period ending 31 March 2024

Clerk	Hilary Workman
RFO (if different)	As above
Chairperson	Mike Lavelle
Precept	£ 42,739
Income	£ 61,178
Expenditure	£ 68,334
General reserves	£ 8,524
Earmarked reserves	£ 11,650
Audit type	Annual
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources

- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2023/24 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 Easy PC Software to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council’s internal controls. This provides data for analysis allowing the RFO to produce clear financial management reports. The council finances Rialtas Business Solutions software for cemetery accounting which at a meeting held 29 th February 2024 was approved to change to Scribe.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate representation of the authority's true financial position. This provides good evidence to support the council’s underlying statements.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order. The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.
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	<p>The Standing Orders, as seen on the Parish Council's website, show the document was reviewed and updated at the Annual Meeting on 18th May 2023 with an adopted date on the document of 16th June 2023 and a review date of May 2024.</p> <p>Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (2018). The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.</p> <p>COMMENT: The procurement thresholds in Section 18 were amended in January 2024 and should be taken into account at the council's next annual review. Details are available on the SALC website.</p>
Are Financial Regulations up to date and reviewed annually?	YES	<p>Financial Regulations (FR), as seen on the Council's website, show the document was reviewed and updated at the Annual Meeting on 18th May 2023 with an adopted date on the document of 16th June 2023 and a review date of May 2024. These are based on the NALC Model Financial Regulations.</p> <p>COMMENT: At the next annual review, Council should look to 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 £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</p> <p>In addition, the Procurement thresholds in Section 11 were also amended on 1st January 2024 and should be reviewed accordingly.</p>
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been 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 has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This is detailed in Section 1.8 of the councils Financial Regulations and was approved by full council at its meeting held 11 th January 2024.
<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?	YES	A selection of random payments were cross checked against invoices, the minutes, the cash book, and bank statements and all were found to be recorded in accordance with Proper Practices. The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations. Annual subscriptions were authorised at the Annual Parish Council meeting held 18 th May 2023. It is noted that at a meeting of council held 23 rd September 2023 council recorded that in accordance with its Financial Regulations 11.1 it waived its requirements to obtain 3 quotes for work undertaken by Places4People.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with the Council's Financial Risk Assessment and is used for the settlement of the Council's expenditure. At the Annual Meeting council approved members for online banking with having access to view only or view and authorise. Council has three members with access to authorise payments.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with monthly reports generated by the Easy PC Software. VAT values were recorded in quarterly increments of: Q1 = £2,353.06 Q2 = £1,543.27

		<p>Q3 = £6,330.25 Q4 = £1,052.21 Totalling £7382.46 as detailed in the cashbook for 2023/2024. Income received for the period of 2023/2024 totalled £8,056.58 which was verified within the bank statements. The cashbook records a total income from VAT of £8,061.91 with a £5.33 difference for smaller amounts that were recorded as refunds. All VAT income is recorded within the minutes of the council meetings.</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The council has not adopted the General Power of Competence.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	S137 payments are identified within the minutes and approved by full council.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans
<p>Additional comments: The Council might wish to consider, in order to show good practice, implementing a system whereby evidence is retained showing which Councillors authorised the on-line payments thereby ensuring that there is an effective system in place to reduce the risks of error for such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.</p>		

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.

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 £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The risk assessment documentation as reviewed provides details of the financial and general risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks, also provided is a Risk Management Policy. The Risk Registers for the year under review were considered and adopted by full Council at its meeting of 27 th April 2023 and then again reviewed at the Annual Parish meeting held 18 th May 2023 and a following meeting held 11 th January 2024.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence 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	Council has insurance in place under a specialist policy for local councils with Zurich Municipal which shows core cover for the following: Public liability: £12m; Public/Products Liability: £250k and Fidelity Guarantee of £250k. At renewal, Council entered into a long-term agreement, expiry 01 st April 2025. Insurance renewal was recorded in the full council minutes at a meeting held 27 th April 2023 and then again authorised for the RFO to renew the policy at a meeting held 29 th February 2024. Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	At the meetings of council held 27 th April 2023, 23 rd July 2023 and 11 th January 2024, and in accordance with Regulation 6 of the Accounts and

⁴ Accounts and Audit Regulations

		<p>Audit Regulations 2015, it was confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.</p> <p>This demonstrates the Council has a comprehensive financial risk assessment that public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective.</p> <p>In accordance with the Accounts and Audit Regulations 2015 the Council has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</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>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy detailed above.</p>
<p>Additional comments:</p>		

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 2023/2024 was discussed at the council meeting of 24 th November 2022 with full council approving at a further meeting held 12 th January 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £42,738 for 2023/2024, as confirmed at the above meeting.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes examined evidence comparisons between budgeted and actual income and expenditure is included within the documentation circulated to councillors and accords with the Council's own Standing Orders. Reviews were minuted as being actioned on 15 th May 2023, 23 rd July 2023, 30 th November 2023 and 29 th February 2024.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had reserves totalling £20,174 with General Reserves of £8,524.35 and Earmarked Reserves of £11,650.00.
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	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. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	YES	In accordance with the Council’s Standing Orders income received is reported to full Council within the financial reports submitted to full Council and published within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £42,739 from West Suffolk Council for the period under review as reported to full Council within its Financial Report. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.
<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 income.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	<i>N/A</i>	
<i>Has it been published on the authority's website?</i>	<i>N/A</i>	
<i>Additional comments:</i>		

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	Council does not operate a petty cash system.
<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 2024. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that the staff member has a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.
<i>Minimum wage paid?</i>	NO	No employee is paid the national minimum wage.
<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 are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	YES	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with Nest, the Council's Pension Provider. It is noted that Council confirmed on 23 rd December 2022 that re-declaration forms had been submitted to the Pension Regulator.
<i>Have pension re-declaration duties been carried out</i>	YES	As above
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place with staff expenses claimed, approved in accordance with Council's Financial Regulations The RFO is aware of the guidance as issued in the Practitioners Guide for 2022 on the treatment of what can be included as employment expenses and submitted within Box 4 of the Annual Governance and Accountability Guide - section 2.16 refers.
Additional comments:		

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

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register, as viewed on the Council’s website and as approved at the meeting of 18 th May 2023, was reviewed during the Internal Audit for year-end and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership. 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>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Are records of deeds, articles, land registry title number available?</i>	YES	Copies of the Land Registry documents for Cemetery Road, Pocket Park were provided to the Internal Auditor.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	YES	At a meeting of council held 29 th September 2022 it was detailed within the minutes ‘an update on renewal of the lease in respect of the Cemetery Road Play Park (previously circulated as WPC.22.09.04). The meeting agreed that the renewal of the lease should be continued with under Landlord and Tenant Act and asked the clerk to advise the Trustees of the Wickhambrook MSC and appointed solicitors accordingly.’

⁹ Practitioners Guide

		A copy of the lease and associated documents were provided to the Internal Auditor.
<i>Is the asset register up to date and reviewed annually?</i>	YES	It is noted that the declared value for all assets at year-end (31.03.2024) on the Annual Governance Return is £335,126, with the Asset Register detailing £335,030.63. The clerk has confirmed the website document requires updating to reflect this change. This was reviewed at a meeting of council held 18 th May 2023.
<i>Cross checking of insurance cover</i>	YES	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule. The Asset Register and Insurance policy are reviewed in unison to ensure proper coverage.
<i>Additional comments:</i>		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliations are completed on a monthly basis and reconcile with the cash sheets.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end (31 st March 2024) the balance across the councils accounts stood at £20,174.35 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation. Unity Trust ISA £11,752.60 Unity Trust Current £8,661.74 Outstanding Payment £239.99 Total Balance £20,174.35
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council’s accounts are recorded as being reviewed by the Chairman at quarterly meetings of full Council. These demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority’s internal control objectives. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

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	There is a full audit 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 exceeding £25,000 it will be required to complete 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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector’s rights. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as Monday 5 th June 2023 to Friday 14 th July 2023 with the date of the notice being 2 nd June 2023. Details of the arrangements for the exercise of public rights for the period under review is published on the council website.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	YES	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2023 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

	Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
<i>Additional comments:</i>	

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 st March 2023 was formally considered and approved for adoption at the meeting of full Council of 18 th May 2023. The necessary actions in accordance with the recommendations and comments raised within the report were made.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	SALC were appointed as the Council’s internal auditors for the year ending 31 st March 2024 at the meeting of 11 th January 2024. 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.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	YES	At the meeting of full Council of 23 rd September 2023, Council recorded no report or action items were received from the External Auditor. The Notice of Conclusion was seen on the Council’s website.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
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	Council held its Annual Meeting of the Parish Council on 18 th May 2023 at which the first item of business was the election of the Chairman in accordance with legislation in place at that time, at which the LGA Model Councillor Code of Conduct 2020 was also adopted.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	YES	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. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the District Authority's website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	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	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations. Council publishes on its website quarterly payments over £500.00

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><i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i></p>	<p>YES</p>	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Registration Reference: ZA074439 Expiry date: 14th September 2024 Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme.</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>YES</p>	<p>Following The previous Internal Audit Review, the council has taken steps to ensure compliancy. Documents detailed on the council's website include, but are not limited to:</p> <ul style="list-style-type: none"> • Data Protection Policy • Document Retention and Disposal Policy • Media Policy • Publication Scheme • Requests for Information Policy • Safeguarding Policy • Social Media Policy • General Privacy Notice • Subject Access Request Policy (SAR)
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i></p>	<p>YES</p>	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website 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

<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	Council operates with an org.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<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 to the Cloud through Microsoft Office, alongside a daily back up to a Seagate expansion drive.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of reference for all committees are regularly reviewed.
Additional comments:		

Signed: **J. Lawes**

Date of Internal Audit: N/A

Date of Internal Audit Report: 16th April 2024

On behalf of Suffolk Association of Local Councils

¹⁷ Practitioners Guide