

Internal Audit Report for Brandeston Parish Council for the year ending 31st March 2022

Clerk	Catherine Bacon
RFO (if different)	
Chairperson	Rachel Summers
Precept	£ 3,750.00
Income	£ 6,700.53
Expenditure	£ 5,984.18
General reserves	£ 4,156.21
Earmarked reserves	£ 845.00
Restricted reserves	£ 527.87
Audit type	Annual
Auditor name	Victoria Waples

Introduction

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

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

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

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2020/21 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses a spreadsheet which allows the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The RFO has ensured that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council’s Standing Orders were reviewed at the meeting of 5 th May 2021 and those seen on the website are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	<i>Partly met</i>	The Council’s Financial Regulations are contained within the Council’s Procedural Orders which are limited in scope and do not cover the financial management of the council nor its system of internal control and the management of risk. <i>Comment: Council is advised to adopt the Model Financial Regulations as produced by NALC in 2019 noting that they are one of the three governing</i>

		<i>policy documents providing procedural guidance for both council members and Officers.</i>
Has the Council properly tailored the Financial Regulations?	Yes	Council's Procedural Standing Orders have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	The Clerk was appointed at the meeting of 5 th May 2021 as the person to be responsible for the administration of the financial affairs of the relevant authority as per the requirement under Section 151 of the Local Government Act 1972(d) (financial administration).
Additional comments: <i>Council might wish to note that LTN87 – Procurement - has provided an update on the thresholds for procuring contracts. The amended values should be incorporated into the Council's Standing Orders and Financial Regulations at the next annual review.</i>		

<p>Section 3 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<p>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. Payments made away from the meeting are also brought back to full Council as retrospective payments and approved at the next meeting.</p> <p><i>Comment: during the internal audit review it was confirmed that there is, in the main a clear audit trail for each payment (exception was details covering salary payments). It is noted in the previous audit that reference was made to the risk assessment detailing the 'power to pay' will be minuted for all payments. Council is advised to implement this system</i></p>

¹ Section 151 Local Government Act 1972 (d)

		<p><i>noting that it is the responsibility of Councillors to satisfy themselves that they have the appropriate legal power to incur expense and as such might wish to refer to the exact power being used to ensure that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires.</i></p> <p>Council continues to show good practice by noting in the minutes of 5th May 2021 the authorisation for the Clerk to transfer prize money relating to the 100+ account on a regular basis.</p>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Risk Assessment which covers actions to be taken with regards to internet banking to be minuted prior to be undertaken. There is detailed mitigation measures to ensure that the risks associated with online payments are recognised and mitigated with appropriate measures.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is clearly identified in the cash book and claimed in accordance with the guidelines for local authorities and similar bodies. The year-end position of £133.17 is verified in the cashbooks. The claim for this period is still to be submitted. During the year two claims were settled by HMRC, £733.00 for the year 20-21 and £180.06 for the year 19-20.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	<i>Not applicable</i>	Council does not use the General Power of Competence.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	<i>Not applicable</i>	There were no payments made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	<i>Not applicable</i>	The council has no such loans.
<i>Additional comments:</i>		

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation submitted for Internal Audit provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. However the Risk Assessment for the year under review is dated 29 th May 2020. <i>Comment: to avoid confusion, Council is recommended to ensure that a review date is added to the document and that such a review is scheduled on an annual basis. Council might wish to ensure that a number of items are reviewed and updated in accordance with legislation: GDPR; Website Accessibility; Code of Conduct</i>
<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. Whilst 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, there is no reference to online payments and the risks associated with online banking within the Financial Risk Assessment Documentation received.
<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 Parish Protect Policy which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £100thousand. Council formally reviewed its insurance confirming that all relevant insurances were in place with cover being appropriate at its meeting of 13 th September 2021 with approval to pay the annual renewal premium given at the same meeting. <i>Comment: the level of Fidelity Guarantee is sufficient to meet the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.</i>

<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p><i>Partly met</i></p>	<p>Whilst Council is aware that it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures on place to address the risks associated with the management of public finances, the minutes of 5th May 2021 merely confirm that an Internal Control Statement was in place and would be reviewed by Council once the Covid-19 situations allows normal working practice to resume. There are no further references to such a review within the Council's minutes for the year.</p> <p>Recommendation: in accordance with the Accounts and Audit Regulations 2015, Council should consider annually reviewing its internal control statement ensuring that there are specific control procedures for payments by bank transfer or other electronic means thereby evidencing that it has examined and acknowledged the risks brought about by the ease and speed of such transactions and the difficulties faced in unravelling them should there be errors are mitigated. The control measures within the current Internal Control Review should cover the purpose of the system of internal control, the personnel involved with the internal control regime, review of effectiveness of internal control along with an action plan to address issues raised within the internal control process.</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><i>No</i></p>	<p>There is no minute reference to demonstrate that Council considered the effectiveness of internal audit during the year under review.</p> <p><i>Comment: by reviewing the terms of reference and effectiveness for internal audit the council would have followed guidance and demonstrate that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate.</i></p>
<p>Additional comments:</p>		

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

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2021–2022 in the sum of £5,057.28 was set at the meeting of 11 th January 2021 although the minutes do not reflect the budget set. However a copy of the budget set was seen on the parish council's website. <i>Comment: Council should be aware that the preparation of an annual budget is one of the key statutory tasks to be undertaken by an authority and for clarity and transparency the level of budget set should be clearly evidenced in the Council's minutes.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept in the sum of £3,750 was set at the same meeting, with the minutes evidencing the amount to be set.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	During the year under review, Council considered the comparisons between budgeted and actual income in accordance with Council's own Standing Orders. Appropriate actions to be taken by the RFO in the management of the budget were recorded at each relevant meeting.
<i>Reserves held – general and earmarked⁶</i>	<i>Partly met</i>	Council's final accounts show overall reserves in the sum of £5,529.08 with earmarked reserves in the sum of £845.00; restricted reserves (Mary Revett Trust) in the sum of £527.87 and general reserves in the sum of £4,156.21. Whilst there is no upper limit for Earmarked Reserves to be held, they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually). Recommendation: Council should note guidance as issued under the Practitioners Guide 2020 which states that an authority needs to have regards to the need to put in place a General Reserve Policy with explanations as to the high level of general reserves being held. As Council's General Reserves are on the high side, Council should take appropriate steps to manage this situation and record that it has reviewed the level and purpose of all Earmarked Reserves.
<i>Additional comments:</i>		

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>	<i>Partly met</i>	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 it is noted that there are no details or records kept by the Clerk as RFO for the 100+account. Recommendation: as there are no records for the receipts for the 100+ club other than sight of the bank statement detailing the sums paid into the Council’s own bank, Council is advised to consider adopting a procedure for the handling of such monies along with clear lines of responsibility for the handling of money that forms part of the Council’s accounts.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council and included within the RFO’s Financial Report as submitted at each relevant meeting.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	The council received precept of £3,750.00 during the year under review in April 2021. Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 11 th January 2021, served on the Charging Authority to receipt of same in the Council’s Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	<i>Not applicable</i>	Council did not receive any CIL receipts during the year under review as CIL is not operated in West Suffolk.
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>	Yes	A system of cash is in operation for the 100club account with payments withdrawals carried out by a nominated Councillor via a debit card who is one of two nominated card holders.
<i>If appropriate, is there an adequate control system in place?</i>	Yes	<i>Comment: Whilst the Council's risk assessment references that cash withdrawals will be checked during bank reconciliations by the RFO Council should consider implementing a Cash Handling Policy thereby ensuring that there is a clear procedure for the handling of cash along with clear lines of responsibility.</i>
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. If the Clerk was recruited after 1 st April 2011, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	<i>Not checked</i>	Council had one employee on its payroll at the period end of 31 st March 2022. <i>Comment; the financial risk assessment makes reference to the Clerk being self-employed. Council should note that Proper Practices states that the treatment of parish clerks is set out in the HMRC Employment Income Manual which confirms that the Clerk is an office holder and that all office holders are subject to PAYE and can as such cannot be considered as self-employed for tax of NIC purposes.</i>

<i>Has the Council approved salary paid?</i>	Yes	All salary payments made were authorised by full Council although no payslips were available to view to verify how the sums are calculated.
<i>Minimum wage paid?</i>	No	The minimum wage was not applied to the Council employee.
<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 was operated in accordance with HM Revenue and Custom guidelines and is outsourced. There were suitable payroll arrangements in place with the authorisation of payments to be made at full council meetings although a full audit trail was not provided to the internal auditor.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The cashbook shows that there were no payments made to HM Revenue and Customs during the year under review.
<i>Is there evidence that the Council is aware of its pension responsibilities?⁸</i>	Yes	The Internal Audit report for the year ending 31 st March 2021 recommended that the Council demonstrates that it is aware of their pension responsibilities and that a declaration of compliance with regards to automatic enrolment duties should be submitted to the Pension Regulator. It was confirmed to the Internal Auditor that the Clerk had opted out of the Pensions Scheme. Recommendation: Council should note that every three years an employer must put certain staff back into a pension scheme. This is known as ‘re-enrolment’. This is an employer’s legal duty and Council’s must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance. As there is no evidence to suggest otherwise, Council is reminded that it should ensure that it complies with its legal duties under the Pensions Act 2008.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by full Council.
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 was reviewed during the Internal Audit Visit for year-end and reflects those items listed within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Unclear	The Council's Asset Register differs from the sum which is recorded on the AGAR. It is unclear from the explanation given as to which is the correct sum - £24,227 as per the Asset Register for Internal Audit review or £29,305 as per the Draft Accounting Statements. Recommendation: as this is an outstanding audit point from the previous year, Council is advised to ensure that a review is undertaken of the assets held by the Council and that this sum is correctly applied to the Accounting Statements – Section 2 of the Annual Governance and Accountability Return.
<i>Are records of deeds, articles, land registry title number available?</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>Is the asset register up to date and reviewed annually?</i>	Unclear	See comment above
<i>Cross checking of insurance cover</i>	Yes	Council has all risks insurance cover for assets to a total value as specified on its insurance schedule.
Additional comments: Council should be mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2021 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 and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.		

⁹ Practitioners Guide

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		<i>Internal auditor commentary</i>
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets.
<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 2022), the balance across the councils accounts stood at £5,529.08 as recorded in the Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports detailing bank balances are submitted to the Council which also cover a summary of receipts and payments for the year to date. The minutes show that bank reconciliations are received and accepted at each meeting.
Additional comments:		

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis, and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	In the main there is an underlying trail from records seen to presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete AGAR Form 2. Draft Accounting Statements of the AGAR (Section 2) were completed but unsigned at the time of internal audit.

¹⁰ Annual Governance & Accountability Return (AGAR)

		Recommendation: the draft Accounting Statements will require correcting prior to submission to full Council to account for the total income received by the Council for the year under review as well as the overall balance to ensure it equals the year-end position as derived from the bank statements and final accounts.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	<i>Partly met</i>	<p>Although the Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 21/22, the minutes are unclear as to whether the Council, having reviewed the provisions for an exemption to a limited assurance review, formally resolved to apply for such an exemption. The minutes of the meeting of 5th May 2021 merely confirm that the AGAR was presented and approved.</p> <p><i>Comment: Council should note that without formal evidence of the resolution is required to show that a legal decision was taken to claim exemption. Without such formal evidence, the external auditor may only be able to log the parish council's intention to claim exemption and not that exemption has been claimed by the parish council.</i></p>
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The Internal Auditor is able to confirm that the parish council can demonstrate that it correctly provided for the exercise of public rights as required by the 2015 Regulations. Dates set were from 14 th June to 23 rd July 2021 although it is noted that the form uploaded onto the website is unsigned.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	No	<p>The Council has not complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31 March 2021 as not all of the following information were published on a publicly accessible website:</p> <p>Certificate of Exemption The Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Analysis of variances Bank reconciliation</p>

¹¹ Accounts and Audit Regulations 2015

		Notice of the period for the exercise of public rights
Additional comments:		

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 was considered by full Council at its meeting of 14 th June 2021 with agreement for the report to be reviewed and points to be actioned.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations were considered by the Council: 1. Review of figures included within Box 4 and Box 6 for prior year comparison 2. Correction of Box 9 of the AGAR to accurately reflect the value in the Asset Register
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The minutes of 16 th May 2022 confirm the appointment of SALC as the Council's internal auditor.
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?</i> ¹²	Yes	As Council had gross income and expenditure below £25,000 it was able to exempt itself from a limited assurance review.
Additional comments:		

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³ <i>(Note to auditor- emergency Regulations because of the COVID-19 pandemic)</i> ¹⁴	Yes	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 5 th May 2021 via the Zoom Videoconferencing platform. In accordance with the repeal of the Coronavirus Act 2020 legislation all meetings held after 7 th May 2021 were held in person.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	Yes	Council is mindful of the treatment of draft minutes in accordance with its own Standing Order 12 – Draft Minutes.
<i>Is there a list of members' interests held?</i>	Yes	Whilst there was evidence on the website of West Suffolk Council for the Register of Interests for all current Parish Councillors, there is no direct link from the Council's website.
<i>Does the Council have any Trustee responsibilities?</i>	<i>Not applicable</i>	Council has no such responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly met</i>	For the under review, Council should be aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities and publish the following on its website:

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

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

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

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

		<p>Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register Agendas of Meetings; Associated Papers and Minutes (published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014). <i>Comment: for the year 2021-2022, Council should ensure that the above list is published in accordance with the dates prescribed by the relevant regulations (not later than 1 July).</i></p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁶</i>	Yes	The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Reference: ZA437212 expiry 1 st July 2022.
<i>Is the Council compliant with the General Data Protection Regulation (GDPR) requirements?</i>	No	<p>Whilst Council has discussed GDPR at a number of its meetings, it has still to steps to ensure compliancy with the requirements. Recommendation: to be fully compliant with the General Data Protection Regulation requirements Council should adopt and publish the following policies on their website: Data Protection Policy which would detail the framework that the public can expect for the handling of requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party; Data Retention Policy which will detail the periods for which documentation will be held along with the methods of disposal as well as procedures for dealing with subject access; freedom of information requests and procedures for dealing with data breaches. Templates are available from the SALC website.</p>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i>	No	The Council does not have a website accessibility statement on its website that demonstrates that it has checked the website for any accessibility

¹⁶ Data Protection Act 2018

¹⁷ Website Accessibility Regulations 2018

		problems or produced a plan to address these problems and fix them 'within reason'. Recommendation: As The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force, Council should ensure that at the very minimum it publishes on its website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.
<i>Does the council have official email addresses for correspondence?¹⁸</i>	Yes	Council has it's own specific email address allocated to the Clerk which is not linked to a personal account. <i>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>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council ensures that all of its files are backed-up in a manner appropriate to the Council.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Not applicable	Council does not operate a committee structure.
Additional comments:		

Signed: V S Waples

Date of Internal Audit Visit: 07.06.2022 & 14.06.2022

Date of Internal Audit Report: 14.06.22

On behalf of Suffolk Association of Local Councils

¹⁸ Practitioners Guide