

Internal Audit Report for for the period ending 31 March 2023

Clerk	Vacant – Chris White acting as Clerk
RFO (if different)	
Chairperson	Chris White
Precept	£ 9,181.00
Income	£ 11,005.41
Expenditure	£ 10,479.06
General reserves	£ 14,493.39
Earmarked reserves	£ 13,475.00
Audit type	Annual
Auditor name	Victoria Waples

Introduction

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

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

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

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2022/23 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet 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.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Those undertaking the role of Responsible Financial Officer (RFO) have 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. The cashbook is reconciled on a monthly basis. <i>Comment: Council shows best practice by ensuring that the cashbook contains evidence of the “authority to pay” in terms of powers being used to incur expenditure.</i>
<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 reviewed its Standing Orders at its meeting of 10 th March 2023. 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 and been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. <i>The Council's Financial Regulations have been tailored to the Parish Council as appropriate.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 10 th March 2023 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022. <i>Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i>
Has the Council properly tailored the Financial Regulations?	<i>Partly met</i>	Council should ensure that its Financial Regulations are fully tailored to the Parish Council by removing the [square] sections and in particular those sections that do not apply to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	No	It is noted that a new probationary Clerk & RFO was appointed on 16 th January 23 who carried out a number of functions associated with the RFO role. However the contract was terminated with effect 21 st April 2023. <i>Comment: during the period 1st April 2022 until 15th January 2023 the role of RFO was carried out by the Chair of the Council. It is generally held that these circumstances should be avoided except as a temporary expedient. However, Section 112(5) of the LGA states that: "Without prejudice to the provisions of subsection (1) above, a parish or community council may appoint one or more persons from among their number to be officers of the council, without remuneration." The position of RFO will in these circumstances have no special status in this regard, so any councillor may be the Clerk/Proper Officer/RFO.</i>
Additional comments:		

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	At each relevant 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. Payments made away from the meeting are also brought back to full Council as retrospective payments and approved at the next meeting
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council’s own Financial Regulations. The RFO has ensured that the Council has implemented the procedure whereby evidence is retained showing which Councillors authorised the release of the payment.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified within the cashbook and claimed in accordance with the guidelines for local authorities and similar bodies. The year-end position of £1,129.48 was seen and verified against entries in the cashbooks. During the year, the claim for the year ending 31 st March 2022 in the sum of £512.47 was settled and accounted for within the cashbook.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	Council does not use the General Power of Competence.

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	One payment under this power totalled £25 and was within statutory limits and noted under a separate column in the cash-sheet. <i>Comment: the RFO has ensured that the cashbook refers to the exact power being used to incur expenditure, thereby ensuring that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires.</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council has no such loans.
Additional comments:		

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. The Risk Assessment for the year under review was adopted by full Council at its meeting of 10 th January 2023.
<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</i>	Yes	Council has insurance in place under a specialist policy for local councils with Ansvar Insurance which shows core cover for the following: Public

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<p><i>and fidelity guarantee and has been reviewed on an annual basis?</i></p>		<p>liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £50thousand. <i>Comment: Council might wish to monitor its level of Fidelity Guarantee noting that followed recommended guidance states that Fidelity Cover should be 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> It was reported at the meeting of 6th September 2022 that the insurance was to be placed with a new insurer as the existing insurer had withdrawn from the market. The Council, having sourced comparative quotations, confirmed its agreement to use the provided as sourced by Community Action Suffolk. <i>Comment: Council has noted that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, have been taken to mitigate and manage the risk.</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p>The Council's internal control measures are contained within its Internal Control Statement which was presented to and adopted by full Council at its meeting of 14th March 2023. A review of the internal controls using an preapproved checklist was carried out in February 2023 by an appointed councillor, the results of which were reviewed by the internal auditor. <i>Comment: In accordance with the Accounts and Audit Regulations 2015, 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.</i></p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>	<p>Yes</p>	<p>The effectiveness of internal audit was covered within the Internal Control Statement which was adopted by full Council at its meeting of 14th March 2023. <i>Comment: by reviewing the terms of reference and effectiveness for internal audit, the council has followed guidance and demonstrated that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate</i></p>

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Additional comments:

Section 5 – Budgetary controls

The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed

Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2022-2023 in the sum of £12,225 (as seen on the file on the Council's website and within budget monitoring papers) was approved at the Council meeting of 25 th January 2022 although there is no detail as to the amount being set within the minutes of that meeting. <i>Comment: to provide clarity on the budget being set and to demonstrate that Council has decided the form and level of detail of the budget to be set, evidence should be shown, via a minute reference, as to the budget being formally approved.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £9,181 for 2022/2023, as confirmed at the same meeting with the minutes showing that this would have a 0% impact on Council Tax Bills. <i>Comment: In accordance with guidance, Council has demonstrated best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year.</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Reports providing evidence of comparisons between budgeted and actual income and expenditure are submitted to full Council and form the basis for monitoring progress during the year.
<i>Reserves held – general and earmarked⁶</i>	Yes	At year-end Council's accounts show general reserves in the sum of £14,493.39 with earmarked reserves in the sum of £18,873 and restricted reserves in the sum of £13,475.

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

	<p>Recommendation: as outlined in the internal audit report for 2021-2022, Council should note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually). As Council is currently holding general reserves in excess of its annual precept, as outlined in the Practitioner's Guide, it should seek to adopt a General Reserves Policy to formalise the annual review of the reserves currently held by the Council.</p>
<p>Additional comments: Council has shown good practice by ensuring the recommended key stages as to the budgetary process are followed for the year and has ensured that progress against the budget is reviewed regularly throughout the year.</p>	

<p>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.</p>		
<p>Evidence</p>		<p>Internal auditor commentary</p>
<p><i>Is income properly recorded and promptly banked?</i></p>	<p>Yes</p>	<p>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.</p>
<p><i>Is income reported to full council?</i></p>	<p>Yes</p>	<p>Income received is reported to full Council and included within the Council's Financial Statements as submitted in accordance with Council's own Standing Orders. The RFO ensures that monies received are promptly banked.</p>
<p><i>Does the precept recorded agree to the Council Tax Authority's notification?</i></p>	<p>Yes</p>	<p>The council received precept of £9,181 during the year under review in April and September 2022. Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 10th January 2022,</p>

		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>	N/A	There were no CIL receipts received during the year under review.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	Council has no retained CIL receipts to form such a reserve.
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
Additional comments:		

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.		

⁷ Community Infrastructure Levy Regulations 2010

Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	It is noted that the Council employed a Clerk on 16 th January 2023 on probation with a signed contract. Her employment ceased on 21 st April 2023.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments were authorised by the Council.
<i>Minimum wage paid?</i>	No	The minimum wage was not applied to the employee.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There were suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	N/A	There were no applicable payments due to HMRC during the period in which the Council had a contracted employee.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	The internal audit for the year 2021-2022, references that the Clerk in post at that time completed a Re-Declaration of Compliance under the Pensions Act on 30 th April 2020. <i>Comment: Council is advised that every three years an employer must put certain staff back into a pension scheme. As the Council last carried out its re-enrolment duties in 2020, it should ensure that it is aware of its re-enrolment duties and comply with the deadlines as stated in communications from the Pension Regulator.</i>
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by the Finance full Council.
<p>Additional comments: <i>As mentioned under Section 2, whilst it is acceptable to the council to appoint one or more persons from amongst the council to be officers of the council, without remuneration, this cannot be a role undertaken by the Chair. The Chair in presiding over a meeting has a singular responsibility and the fulfilment of any other role will result in their taking some time out of the meeting recording notes in between talking.</i></p>		

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 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 (31.03.2022) is £4,4870 reflecting movement in the register allowing for acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register was presented to council for formal approved at the meeting of 5h July 2022 and updated on 3 rd December 2022, and it is confirmed that it reflects the figure declared on the DRAFT Accounting Statements of the AGAR which were submitted for internal audit review.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as per the insurance schedule seen with specific cover for all risks specification for one item.
Additional comments:		

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		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Evidence was seen showing that bank reconciliations were completed during the year and reconcile with the cash sheets. Overall there is reporting of bank balances within the financial reports submitted at each relevant meeting. <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. The council has understood that the bank statements are evidence provided by an independent party as to the state of the council's cash balances thereby allowing the RFO to ensure that any errors or omission in processing transactions are acted upon in a timely manner.</i>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with the period end statements and, as at year end (31 st March 2023), the balance across the councils accounts stood at £27,968.39 as recorded in the Accounting Statements of the AGAR.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that bank reconciliations are given within the Financial Reports are received and accepted at each meeting (post October 2022) <i>Comment: Council might wish to consider appointing a Councillor to review the bank reconciliation and report back to Council on their findings. This is not only to protect the person fulfilling the RFO role but also fulfils an internal control function. Once separated from the role, the Chair should then have the responsibility of signing off the financial reports submitted to each meeting.</i>

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	Yes	Accounts are produced on a receipts and expenditure basis, and all found to be in order. The end of year accounts were presented for the internal auditor review.
Financial trail from records to presented accounts	Yes	The end of year accounts were presented for the internal auditor review and there is a clear financial trail from records to presented accounts. <i>Comment: see below for recommendation regarding draft AGAR</i>
Has the appropriate end of year AGAR ¹⁰ documents been completed?	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return Form 2. The Certificate of Exemption and Accounting Statements were completed but unsigned at the time of internal audit review. Recommendation: prior to submission to full Council, the AGAR should be revisited, and amendments made to the payments declared under the Certificate of Exemption. This currently stands at £9,880 for the total annual gross expenditure for all payments received during 2022/23 which does not equate to the total of the declared sums of Box 4 and Box 6 on the Accounting Statements (£10,479).
Did the Council meet the exemption criteria and correctly declared itself exempt?	Yes	The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 21/22. The minutes of 3 rd May 2022 demonstrate that the Council, having reviewed the provisions for an exemption to a limited assurance review, formally resolved to apply for such an exemption. <i>Comment: Council is aware that formal evidence of the resolution is required to show that a legal decision was taken to claim exemption.</i>

¹⁰ Annual Governance & Accountability Return (AGAR)

<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 council ensured the period for the exercise of elector’s rights during Summer 2022 was in accordance with the period specified within the Accounts and Audit Regulations 2015. For the year under review, the dates set for the inspection of the Council’s accounts and associated documents were 13 th June to 22 nd July 2022 (as approved at the meeting of 6 th June 2022) which accommodated the requirement to have the common period as being the first two weeks of July.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 for the year ending 31 March 2022 and published the following on a public website: Certificate of Exemption Annual Internal Audit Report Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of the period for the exercise of public rights Analysis of variances Bank reconciliation – year-end
Additional comments:		

<p>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.</p>		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for the period ending 31 st March 2022 was formally considered and adopted at the meeting of 6 th June 2022.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations as raised in the internal audit report for the period ending 31 st March 2022, having been considered and approved by full Council, have been / are in the process of being implemented:

¹¹ Accounts and Audit Regulations 2015

		<ol style="list-style-type: none"> 1. Review of appointment of Clerk / RFO &/or member covering the role 2. Review of powers for incurring expenditure 3. Review of general reserve 4. Adoption of a General Reserve Policy
<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 2023 at the meeting of 3 rd May 2022. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	N/A	For the year 2021-2022 the Council was able to declare itself exempt from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
Additional comments:		

Section 14 – additional information

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.*

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		Internal auditor commentary
Was the annual meeting held in accordance with legislation? ¹³	Yes	<p>Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 3rd May 2022 in accordance with legislation in place at that time.</p> <p>At the same meeting the Council resolved to adopt the Model Councillor Code of Conduct 2020, as produced by the Local Government Association (LGA), for the purposes of discharging its duty to promote and maintain high standards of conduct within its area.</p> <p><i>Comment: a copy of the recently adopted Code should be published on the Council's website in place of the Code adopted in 2014.</i></p>
Is there evidence that Minutes are administered in accordance with legislation? ¹⁴	Yes	<p>Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting.</p> <p><i>Comment: Council is reminded that in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page. The minutes seen for internal audit do not demonstrate that each page of the minutes for that meeting has been given a unique reference number.</i></p>
Is there a list of members' interests held?	Yes	<p>Evidence was seen on the website of Babergh District Council for the Register of Interests for all current Parish Councillors. There is no access gained from the Council's website.</p> <p><i>Comment: Council should be aware that whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district and must be published on the district council's website, where the parish council has its own website, its register of members' interests must also be published on that website or a link providing access to the District's website.</i></p>

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

		<i>(Openness and transparency on personal interests - A guide for councillors – August 2012)</i>
<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 such responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	Council is 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. Council should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July): 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 and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Certificate number ZA124646 with an expiry date of 6 th May 2023 refers. <i>Comment: 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. The Council's publication scheme, as seen on the website, should be reviewed to ensure that it contains up-to-date information,</i>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps during the year under review to ensure compliancy and annually reviews its policies relating to GDPR. The Council's Data Protection Policy as seen on the website details 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

¹⁵ Data Protection Act 2018

		whether it will be given to any third party. Council has adopted and annually reviews its policies covering subject access requests and document retention and data disposal.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	There is a website accessibility statement available to view on the parish council website which details the technical information for the website are given along with the methods used for testing the website; 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.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council has a generic email address which is not connected to a personal email account. <i>Comment: Council might wish to consider the use of a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Such an address would be owned by the parish council (section 5.204-5.207 of the Practitioners' Guide to Proper Practices – March 2022) refers.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate a committee system.
Additional comments:		

Signed: *V S Waples*

Date of Internal Audit Visit: 26.04.23 & 29.04.23

Date of Internal Audit Report: 29.04.23

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide