

## Internal Audit Report for Nedging with Naughton Parish Council for the period ending 31 March 2024

Clerk	Lynn Allum
RFO (if different)	
Chairperson	Mrs Christopher Harding
Precept	£ 6,633.50
Income	£ 11,647.58
Expenditure	£ 13,311.36
General reserves	£10,668.46
Earmarked reserves	£100.00
Audit type	Receipts and Payments, Annual
Auditor name	<b>Tina Newby</b>

### Introduction

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

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

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

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

## Methodology

When conducting the audit, the internal auditor may:

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

<b>Section 1 – proper bookkeeping</b>		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The Council uses an excel spreadsheet to produce the cashbook 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. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Council follows Proper Practices in ensuring that the accounting procedure gives a more accurate presentation of an authority’s true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balances and the Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to product clear financial management information to the Council on both a monthly and annual basis. <i>Comment: The Council has considered best practice by ensuring that all payments are reference within the cashbook and minutes with 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. <i>Comment: 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.</i>
<b>Additional comments:</b> The insurance payment on 5/11/23 was paid as £352.54 and the insurance receipt/quote came in as £352.53, 1p out.		



<b>Section 2 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Standing Orders, as seen on the Parish Council Website, show an adopted date of 11 <sup>th</sup> July 2023, does not show a review date. However, it was noted that Council reviews its Standing Orders annually in July 2024. However, SALC can confirm that the Procurement thresholds in Section 18 have been amended. <i>Comment: Although as stated in the minutes of 11/7/23, item 12, the Parish Council decided this amendment was not necessary for their parish council.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	The Financial Regulations, as seen on the Parish Council Website, show an adopted date of 11 <sup>th</sup> July 2023 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN87 – Procurement – March 2022. <i>Comment: Although as stated above, in the minutes of 11/7/23, item 12, the Parish Council decided this amendment was not necessary for their Parish Council.</i>
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)? <sup>1</sup>	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. The Council's FRs (1.8) confirms that the Clerk is so appointed.
<b>Additional comments:</b>		

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

<b>Section 3 – Payment controls</b>		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments was cross checked against payment authorisation record, cash book, bank statements and invoices and all were found to be recorded/authorised in accordance with Proper Practices. <i>Comment: The Parish Council shows good practice by ensuring that retrospective payments incurred for the months are submitted to and approved by full council in accordance with Council’s Standing Orders and Financial Regulations.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council’s own Financial Regulations and is used for the settlement of the Council’s expenditure. The Internal Control Statement (reviewed 11/7/23) details the procedure to be followed for such payments. There is clear evidence of good practice – payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council’s website. There is also an Internet Banking Policy.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period 01/11/2022-31/12/2023 £325.34 which has been banked on 31/1/2024 There are still items of VAT unclaimed in the audit year. From 01/01/2024 to 31/03/2024, with a value of £720.07 not claimed.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/a	The Council does not used the General Power of Competence.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	There was one payment made under this power for the year; 30mph speed signs £415.67 <b>Recommendation: Using s137 for the purchase of 30mph signs is the wrong power. Recommend that you use: Road Traffic Act 1984 s72 (1)</b>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/a	The Parish Council do not have loans
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b>		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
<b>Evidence</b>	<b>Internal auditor commentary</b>	
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measure that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by full Council at its 11/7/23 meeting.
<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

<sup>2</sup> Localism Act

<sup>3</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £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.

		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 ir 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 council with CAS (Community Action Suffolk). CAS Insurance from 1/10/23-30/9/24. ACY2387966 Employers Liability £10,000,000 Public Liability £10,000,000 Fidelity Guarantee £25,000 <i>Comment: The Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability.</i>
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Yes	At the meeting of 11/7/23, the Parish Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, 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.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>	Yes	In accordance with the Account 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. The Council adopted the Internal Control Statement on 11/7/23, for period up to March 2024. The internal controls were approved in 12/3/24 minutes.
<b><i>Additional comments:</i></b>		

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

<sup>5</sup> Practitioners Guide



<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2023 2024 was approved at the Council meeting in 10 <sup>th</sup> January 2023 £6,633.50
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept increase would be 6.71 % from the meeting of 10/1/23
<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 and accords with the Council’s own Standing Orders.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	As stated, General £10,668.46 and Earmarked £100. <b>Recommendation: The balance of CIL monies left, should be ring-fenced as CIL. There should be a record of it in Ear Marked Reserves.</b>
<p><b>Additional comments:</b>                      Referring to the Proper Practices:                      General Reserves.                      5.32 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.                      5.33 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserves is that this should be maintained at between three and twelve months of net revenue expenditure.</p>		

<sup>6</sup> In accordance with proper practices, the generally accepted minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

<b>Section 6 – income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Incomed is recorded in accordance with Council’s Financial Regulations. A number of items 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	Income received is reported to Full Council with the financial reports submitted to the Full Council.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	The Council received precept in the sum of £3316.75 x 2 from Babergh District Council for the period under review as reported to full council within its financial reports. 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 the same in Council’s Bank Account
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	During the year under review, the Parish Council received one receipt for CIL £4,093.56
<i>Is CIL income reported to the council?</i>	Yes	Included in the Cashbook
<i>Does unspent CIL income form part of earmarked reserves?</i>	No	CIL report for 31/3/24, shows £4,692.59 being spent and showing a balance of £6,008.00 left
<i>Has an annual report been produced?</i>	Yes	Evidenced on the website
<i>Has it been published on the authority’s website?</i>	Yes	<b>Recommendation: the CIL balance should be transferred into an earmarked CIL reserve.</b> <b>Clerk/RFO shows £100 as EMR, not showing £6,008</b>
<b>Additional comments:</b>		

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



<b>Section 7 – petty cash</b>		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is petty cash in operation?</i>	<i>n/a</i>	
<i>If appropriate, is there an adequate control system in place?</i>	<i>n/a</i>	
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	The Council employs 1 person on its payroll. There is no evidence of the employment contract being reviewed during this audit year.
<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 the Council's own Financial Regulations. There is evidence that the salary is paid quarterly. No employee is paid the national minimum wage
<i>Minimum wage paid?</i>	No	
<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 have complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	P60 Evidenced 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. There were no application payments due to HM Revenue and Customs during the year under review.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	Although there is no evidence. The last Re-Declaration of Compliance under the Pension Act was carried out in June 2022 and therefore not due until June 2025
<i>Have pension re-declaration duties been carried out</i>	Yes	Re-declaration is due in June 2025
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	No	None

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

**Additional comments:**

**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?<sup>9</sup></i>	Yes	The asset register shows new equipment equating to £15,385. This does not reflect in the insurance. <b>Recommendation: Amend or check that the insurance premium to include the new assets totally £15,385</b>
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	£15,385
<i>Are records of deeds, articles, land registry title number available?</i>	N/a	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	Yes	
<i>Is the asset register up to date and reviewed annually?</i>	No	The asset values will need to be reviewed in the insurance
<i>Cross checking of insurance cover</i>	No	The Council needs to update their insurance premium to cover the new equipment purchase.

**Additional comments:**

<sup>9</sup> Practitioners Guide



<b>Section 10 – bank reconciliation</b>		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash book
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and as at 31/3/24. The balances across bank accounts stood at £10,668.84
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council on a quarterly basis. Evidence shows the bank reconciliations are signed off by two councillors. 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

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis and all found to be in order
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it 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.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	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 23/24.
<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 <sup>th</sup> June to Friday 14 <sup>th</sup> July
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	Annual Internal Audit 2022-23 Section 1 Annual Governance Statement Section 2 Accounting Statements Section 3 The Internal Audit Certificate of Exemption

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

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

		Exercise of Public Rights Notice – in the correct timeframe. Bank Reconciliation Explanation of Variances CIL Report
<b><i>Additional comments:</i></b>		

<b>Section 12 – internal audit</b>		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for 2022/2023 was formally considered and approved for adoption 11/5/23. Internal Audit Action Plan provided and was reviewed throughout the year and completed
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	An Internal Audit Action Plan was completed. <ul style="list-style-type: none"> <li>• Consider the procurement thresholds.</li> <li>• To consider an internet bank policy</li> <li>• To record in the minutes when setting the budget and precept, to record the impact on the Band D properties.</li> <li>• To add the code of conduct to the website</li> <li>• To record transactions over £100 on the website</li> </ul>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed the Internal Auditors for 2023/2024, minuted 12/3/24 item 10
<b>Additional comments:</b>		
<b><i>The Internal Auditor this year was having access problems with files on your website. It appears to be only .docx and .xlsx which are causing the problems. Please where possible upload your files as .pdf</i></b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>12</sup></i>	<i>N/a</i>	For the year 2022-2023, the Council was able to declare itself exempt from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>n/a</i>	
<b>Additional comments:</b>		

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

<b>Section 14 – additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>	Yes	The Council held its Annual Meeting of the Parish Council on 11/5/23, in the correct timescales, for the Election year. At which the Chair and other Officers were elected on 11/5/23. The first item on the agenda was the election of chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	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. <i>Comment: This has been evidenced, continuing to number the pages.</i>
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the Council's website for the Register of Interests for all current Parish Councillors.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	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>	Ongoing	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

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

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

		<p>and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014</p> <p><b>The Auditor has not been able to view previous audit of accounts on the website. There should be evidence of 5 years accounts. There appears to be errors in the website, when trying to access word documents.</b></p> <p><b>Recommendation: Provide a link to at least 3 previous years audit of accounts.</b></p>
<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i></p>	<p>Yes</p>	<p>The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Certificate number ZA455855</p> <p><b>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. Council should seek to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website. NALC Legal Topic Note 37.</b></p> <p><b>Recommendation: You upload a Model Publication Scheme, this can be sourced from SALC.</b></p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>Yes</p>	<p>Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i></p>	<p>Yes</p>	<p>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</p>

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

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

		the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	Yes	Council operates with a .gov.uk email address for the Clerk, thereby complying with GDPR and demonstrating that the council has an official status 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 appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	n/a	The Council does not operate committees.
<p><b>Additional comments:</b>  <i>After communicating with the Clerk Lynn, she has provided me with additional information that I needed to see. If you are members of the ICO, and subscribe every year, (which is mandatory), you will need a Model Publication Scheme for your Parish Council. This could either be downloaded from ICO website themselves or ask SALC for a copy.</i></p> <p><i>Under The Accounts and Audit Regulations 2015, Part 3, Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities: 10 (3) (b): 'ensure that those documents remains available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.'</i></p>		

Signed: *Tina Newby*

Date of Internal Audit Visit: 28<sup>th</sup> April 2024      Date of Internal Audit Report: 17<sup>th</sup> April 2024

On behalf of Suffolk Association of Local Councils

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<sup>17</sup> Practitioners Guide