

Internal Audit Report for Somersham Parish Council for the year ending 31st March 2021

Clerk	Rod Caird
RFO (if different)	
Chairperson	James Caston
Precept	£17,308.00
Income	£18,464.88 <i>corrected</i>
Expenditure	£14,670.35 <i>corrected</i>
General reserves	£17,467.94
Earmarked reserves	£NIL
Audit type	Annual
Auditor name	Vicky 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:

- carry out 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 carried out 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 which allows the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are recorded and are as accurate as reasonably practicable. 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. The accounting records were spot checked and the following were found: 1. a mislaid cheque had been allocated as receipt (£8.60)
<i>Is the cash book up to date and regularly verified?</i>	Yes	
<i>Is the arithmetic correct?</i>	<i>Partly met</i>	
Additional comments: Recommendation: Council should revisit the Accounting Statements as prepared and ensure that the above cheques are removed from income and offset against expenditure incurred to ensure that whilst the overall result might not affect the final numbers in the financial statements they will cause a distortion in the overall income received. The treatment of refunds and cancelled cheques should be a contra entry within payments and not allocated as a receipt. See section 11 for recommended amendments.		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council carried out 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 as seen on the Council’s website were reviewed at the meeting of 2 nd September 2020 and 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 as reviewed and seen on the Council's website show that they are still based on the 2016 NALC version. <i>Comment: Council should be aware that a new version of the Model Financial Regulations were produced by NALC in 2019. Council is advised to adopt the latest version to ensure that it acts in accordance with changes in legislation and current procurement recommendations.</i>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's current Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person to be responsible for the administration of the financial affairs of the relevant authority.
<i>Additional comments:</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	At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being approved shown in the minutes. <i>Comment: during the year under review, Council was aware of its own Financial Regulation (FR) 5.2 which provides details on the authorisation</i>

¹ Section 151 Local Government Act 1972 (d)

		<i>of payments at meetings and (FR) 6.6 which provides clarity on cheques or payments presented for signature other than at a council meeting.</i>
Where applicable, are internet banking transactions properly recorded and approved?	<i>Not applicable.</i>	Internet banking is not operated by the Council apart from three direct debit payments.
Is VAT correctly identified, recorded and claimed within time limits?	Yes	VAT is identified in the cash book and claimed in accordance with the guidelines for local authorities and similar bodies. The year-end position of £375.40 is verified in the cashbook. The claim for the period ending 31 March 2020 in the sum of £1,153.78 was received during the year under review.
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?	Yes	Payments made under this power totalled £1,083.75 for the year under review and overall were made within statutory limits and in accordance with the LGA 1972 s137 provisions. <i>Comment: Council should note that the appropriate power under which payments to CAB can be made is LGA 1972 s142 (2A).</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	The Council has one Public Works Loan (PW478386) and as such incurred interest payments for the period under review in the sum of £6,517.00. The balance of the loan outstanding at 31 st March 2021 was £3,258.50 with a repayment date of 26 th April 2021.
<i>Additional comments:</i>		

Section 4 – Risk management	
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.	

² Localism Act

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation, as reviewed in September 2020 for the year under review, and as submitted for Internal Audit, provides details of the financial and governance risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that in general terms risk assessment needs to focus on the safety of the parish council's assets and personnel. There is evidence that the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Partly met	Council has insurance in place under a Parish Protect Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability: £10m; Business Interruption: £5k, and Fidelity Guarantee of £25k. The level of Fidelity Guarantee is just within 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>Comment: Whilst Council renewed its insurance, there is no minute to demonstrate that Council reviewed its insurance for the coming year. Council might wish to record that it has carried out an annual review of the insurance cover provided under its policy and confirm that the terms of the policy remain acceptable, and that cover is in place for all known risks and assets under the Council's remit.</i>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	Within the risk assessment document there is evidence that the parish council has undertaken a review of the effectiveness of the system of internal control during the year under review. This review will be used to inform the authority's preparation of its annual governance statement.
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year⁵</i>	Yes	Also within the risk assessment documentation, Council has reviewed the effectiveness of internal audit thereby demonstrating 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.

⁴ Accounts and Audit Regulations

⁵ Governance and Accountability 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 2020–2021 in the sum of £14,992 was set at the meeting of 2 nd January 2020. A copy of the budget set along with monitoring measures undertaken by the Council was seen within the online cashbook that is regularly updated.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £17,308 was set at the meeting of 2 nd January 2020, with the minutes evidencing the amount to be set and that this would equate to a 1.5% increase over the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes show that comparison between budgeted and actual income and expenditure is contained within the online cashbook which is circulated to all Councillors before each meeting and includes update budgeted tracking figures. The links to the online cashbook were verified and accessible from the council operated website.
<i>Reserves held – general and earmarked⁶</i>	<i>Partly met</i>	Council's final accounts show general reserves in the sum of £17,467.94. <i>Comment: Council should be aware of 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).</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

Additional comments:

Budget: Council has shown good practice if the following recommended key stages as to the budgetary process were followed for the year

- *decide the form and level of detail of the budget;*
- *review the current year budget and spending;*
- *determine the cost of spending plans;*
- *assess levels of income;*
- *bring together spending and income plans;*
- *provide for contingencies and consider the need for reserves;*
- *approve the budget;*
- *confirm the precept or rates and special levies; and*
- *review progress against the budget regularly throughout the year.*

Recommendation: Council should 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 and to have evidenced that it has reviewed the level and purpose of reserves held.

Section 6 – income controls

The internal auditor will seek evidence to ensure income is correct managed – recorded, banked and reported and test mechanisms used to achieve this.

Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the monthly financial reports and itemised within the minutes. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £17, 308.00 during the year under review in April and September 2020.

<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	<i>Not applicable</i>	For the year under review Council receive did not receive any CIL Receipts and there were no retained balances carried forward.
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>	<i>Not applicable</i>	Council does not operate a petty cash system.
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries are 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 201, 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>	Yes	Council had 1 employee on its payroll at the period end of 31 st March 2021. Employment contracts were not reviewed during the internal audit which was carried out via remote means. All salary payments are authorised by full council. The minimum wage is not applied to any employees.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	No	

⁷ Community Infrastructure Levy Regulations 2010

<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 is operated in accordance with HM Revenue and Custom guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	Cross-checks were completed on payments covering salary and found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made within the required timescales. The payroll function is outsourced.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	No pension deductions have been made from the Clerk's salary and it is noted that the Internal Audit report for the previous year states that Council is aware of its duties under employment legislation and has met its pension obligations. A re-declaration of Compliance dated 18 th August 2020 was verified during the internal audit review for the previous year.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	Council has noted the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020 - section 2.16 refers and submitted within Box 4 of the AGAR.
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

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

<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>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	It is noted that the declared value for all assets at year-end (31.03.2021) is £14,264 which shows nil movement since that declared the previous year.
<i>Are records of deeds, articles, land registry title number available?</i>	No	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 value as declared on the Accounting Statements for the year ending 31 March 2021 was signed off by the Council when the Accounting Statements for the year under review were approved.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under a Parish Protect Policy for assets as specified on its insurance schedule.

Additional comments:

Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2020 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.

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the online financial reports available to view prior to each meeting and uploaded onto the Council's website
<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 2021), the balance across the councils accounts stood at £17,467.94

⁹ Governance and Accountability for Smaller Authorities in England – March 2019

		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.
Additional comments: <i>Comment: Council has appointed a system, as evidence of good financial practice, of the quarterly bank reconciliations being verified by a Parish Councillor or by the Chairman of the Council which not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.</i>		

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 payments basis.
<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 AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Part 2 of the AGAR. The completed AGAR including Certificate of Exemption and Section 2 - Accounting Statements of the AGAR were approved and signed at the meeting of 5 th May 2021. Recommendation: with reference to Section 1 above, Council is advised to revisit the signed AGAR and make the following amendments: Exemption Certificate: Total income should read £18,465 Total expenditure should read £14,670 Accounting Statements:

¹⁰ Annual Governance & Accountability Return (AGAR)

		<p>Box 3 should read £1,157 Box 6 should read £4,627</p>
<p><i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i></p>	<p><i>Partly met</i></p>	<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 19/20, there is however no minute to show that Council, having confirmed its eligibility to certify itself, resolved to apply for an exemption to a limited assurance review. The minutes of the meeting of 6th May 2020 merely state that the AGAR was presented and approved.</p> <p><i>Comment: Council should note that without a formal meeting of the parish council there is no legal decision taken to claim exemption and as such 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>
<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></p>	<p>Yes</p>	<p>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 1st September to 12th October 2020.</p>
<p><i>Have the publication requirements been met in accordance with the Regulations?¹¹</i></p>	<p><i>Partly met</i></p>	<p>The Council has not fully 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 2020 as not all of the following information was published on a public 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 for 31 March 2020 Notice of the period for the exercise of public rights</p>
<p>Section 12 – internal audit</p>		

¹¹ Accounts and Audit Regulations 2015

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 previous internal audit report been considered by the Council?</i>	Yes	The Internal Audit Report was considered by full Council at its meeting of 2 nd September 2020.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following matters were brought to the Council's attention within the written report submitted and approval was given for the recommendations to be acted upon: <ol style="list-style-type: none"> 1. Review of the effectiveness of the system of internal controls 2. Review of the effectiveness of internal audit 3. Review of the figures entered onto the Certificate of Exemption and the Accounting Statements 4. Publication in accordance with the Accounts and Audit Regulations 2015 5. Publication in accordance with the Transparency Code for smaller authorities 2014 6. Compliance with GDPR
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The appointment of SALC as the Council's internal auditor was discussed at the meeting at which the internal audit was considered with formal approval of the appointment forthcoming at the meeting of 3 rd February 2021.
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 taken into account.	
Evidence	<i>Internal auditor commentary</i>

<i>Has the previous external audit report been considered by the Council?</i> ¹²	<i>Not applicable</i>	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 some 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 as a result of the COVID-19 pandemic)</i> ^{f14}	Yes	Council did not hold an Annual Meeting of the Parish Council during the year under review. <i>Comment: In recognition of this being unprecedented times and following the Government's guidelines for staying at home and working remotely, the Government included within s.78 in the Coronavirus Act 2020 (made 4th April 2020) the ability for the Secretary of State the power to make Regulations to make provisions for the holding of meetings. The 2020 Regulations set out those provisions. This also repealed for the year under review, the requirement to hold an Annual Council Meeting.</i>
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	Yes	Council is reminded that minutes become legal once they are approved by the council and signed by the chairman of that meeting as an accurate record. Loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page. <i>Comment: Council should be mindful of its own Standing Order 12 on the treatment of Draft Minutes as the minutes on the Council's website are marked up DRAFT.</i>

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

<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the website of Mid Suffolk District Council for the Register of Interests for all current Parish Councillors. <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> <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>	Not applicable	The Council does not act as sole trustee.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	For the current year under review, 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 (for the year 20/21 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)?¹⁶</i>	Yes	The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Reference: ZA226040.
<i>Is the Council compliant with the General Data Protection Regulation (GDPR) requirements?</i>	Partly met	The Council has taken some steps to ensure compliancy.

¹⁶ Data Protection Act 2018

		Recommendation: Council should ensure that it reviews the data held by the Council and provides a comprehensive document that details the information held by the council, who it is shared with and how it is used. A Data Protection Policy would provide such a framework which would give the public information as to what can be expected in 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.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i>	No	The Council has no website accessibility statement on its website and has still to demonstrate that it has checked the website for any accessibility problems or produced a plan to address these problems and fix them 'within reason'. Guidance can be found on SALC's website: https://www.salc.org.uk/advice/website-accessibility-regulations/
<i>Is there evidence that electronic files are backed up?</i>	Yes	
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Not applicable	
Additional comments: 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 pages of the 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.		

Signed: *Victoria S Waples*

Date of Internal Audit Visit: 11.07.21 & 13.07.21

Date of Internal Audit Report: 13 July 2021

On behalf of Suffolk Association of Local Councils

¹⁷ Website Accessibility Regulations 2018