

Internal Audit Report for LOUND for the year ending 31st March 2021

Clerk	Jill Brown
RFO (if different)	
Chairperson	Miles Thomas
Precept	£1,700.00
Income	£9,292.75
Expenditure	£8,295.54
General reserves	£3290.94
Earmarked reserves	£3400.00
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	Computerised cash sheets are used which provide details on the entries and the matters to which the council’s receipts and payments relate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The cashbook is kept up to date with a running tally of monies in the current account. Whilst basic references support the Council’s underlying accounting statements see additional comments below.
<i>Is the arithmetic correct?</i>	Yes	The accounting records were spot checked – they are well maintained, referenced the manner in which the payment was made and identified expenditure and income at any given point.
Additional comments: <i>The RFO has ensured that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</i>		

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	Following a review by the Clerk and Chair in February 2020, Council carried out an annual review of its Financial and Standing Orders (which are combined within one document) at a meeting of full Council held on 11 th May 2020 which are based on the Model Standing Orders as produced by NALC in 2018 and in parts based on the Financial Regulations as produced by NALC in 2019.

<p>Are Financial Regulations up to date and reviewed annually?</p>	<p><i>Partly Met</i></p>	<p>Council should note the following:</p> <p><i>Section 3.21.2 Contracts – amendments are required to ensure that the Council is acting in accordance with s135 of the LGA 1972 and the Public Contract Regulations 2015</i></p> <p><i>Section 3.23.1 VAT refers to the VAT Act 1974 section 33 – Section 33(2) of the VAT Act 1994 allows local authorities to recover VAT attributable to exempt supplies.</i></p> <p><i>Council should also consider the inclusion of the following:</i></p> <p><i>The Smaller Authorities (Transparency Requirements) (England) Regulations 2015 which require councils in England with a gross annual income or expenditure (whichever is higher) that does not exceed £25,000 to publish certain information electronically.</i></p> <p><i>Details of the General Data Protection Regulations 2018 which came into force by 25 May 2018 and the Data Protection Act 2018 (which replaces the Data Protection Act 2018).</i></p> <p><i>Corporate responsibilities in relation to the provision and management of information.</i></p>
<p>Has the Council properly tailored the Financial Regulations?</p>	<p>Yes</p>	
<p>Has the Council appointed a Responsible Financial Officer (RFO)?¹</p>	<p>Yes</p>	<p>In accordance with legislation, the Council's Standing Orders and Financial Regulations state that the Clerk is appointed as the RFO.</p>
<p><i>Additional comments:</i> <i>Recommendation Council should consider a more detailed review of its Standing Orders and Financial Regulations to ensure that they are fully compliant with changes in legislation and are updated and fit for purpose.</i></p>		

Section 3 – Payment controls

¹ Section 151 Local Government Act 1972 (d)

<p>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 shown in the minutes and evidence of such paperwork in the files submitted for internal audit.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own FRs with evidence being retained showing which authorised members approved the payment. The RFO has ensured that the Council has implemented the procedure whereby invoices due for payment are included within the financial reports submitted. Payments not authorised by this means are reported to Council for retrospective approval.
Is VAT correctly identified, recorded and claimed within time limits?	Yes	VAT is identified in the cash book and the year-end position of £65.32 is verified in the cashbook. The claim for the period ending 31 March 2021 has still to be submitted. <i>As identified in the audit for the year ending 31 March 2020, VAT had previously not been recorded in the cashbook. Council should consider reviewing VAT Notice 749 which provides for local authorities on deciding which of its activities are business or non-business for VAT related purposes and the timescales involved in the reclaiming of VAT.</i>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	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?	<i>Not applicable</i>	There were no payments made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	<i>Not applicable</i>	The Council has no Public Works Loan and as such incurred no interest payments for the period under review.
<p><i>Additional comments:</i> <i>Council continues to demonstrate good practice by ensuring that a schedule of payments which arise on a regular basis of a continuing contract is submitted to full Council for approval at each meeting.</i></p>		

<p>Section 4 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.</p>		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	Council's risk assessment documentation was considered for the period under review at the meeting of the council on 11 th May 2020 and covers in general terms the matters which could prevent a smaller relevant body from functioning.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has taken steps to identify, assess and record the risks associated with its actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences and that appropriate action has been taken to ensure measures are in place to mitigate and manage the risk.
<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 Parish Protect Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability:

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.

<i>and fidelity guarantee and has been reviewed on an annual basis?</i>		£10m; Business Interruption: £5k; Insurance for premises (Garage Block) and Fidelity Guarantee of £25k. The level of Fidelity Guarantee meets 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. The meeting of 7 th September 2020 records that Council reviewed quotations from three insurance providers and agreed to accept the quotation from Community Action Suffolk for the Council's insurance moving forward.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	Council carried out the review of its internal control procedure at the Council Meeting of 11 th May 2020. At the meeting of 1 st March 2021, it was confirmed that the Internal Control checks had been undertaken by a nominated Councillor. Documentation to support control procedures adopted by the Council for payments and budgetary process was seen during the internal audit review, this not only helps protect the RFO but also fulfils an internal control objective. Council further reviewed the effectiveness of the system of internal control within its internal control statement which was approved by full Council at its meeting of 1 st March 2021.
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year⁵</i>	Yes	At the meeting of 4 th January 2021, Council reviewed the Internal Audit procedures and agreed that the services being offered by SALC for the year ending 31 st March 2021 were appropriate for the Parish Council.
<p>Additional comments: Council has shown good practice in ensuring that the risks associated with online banking have been added to the Council's Financial Risk Assessment.</p>		

<p>Section 5 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed</p>	
Evidence	Internal auditor commentary

⁴ Accounts and Audit Regulations

⁵ Governance and Accountability Guide

<p>Verify that budget has been properly prepared and agreed</p>	<p>Yes</p>	<p>The budget for the year 2020-2021 in the sum of £2,559 was approved by full Council at a meeting of 2nd December 2019.</p>
<p>Verify that the precept amount has been agreed in full Council and clearly minuted</p>	<p>Yes</p>	<p>The precept for the year 2020-2021 in the sum of £1,700 was approved by full Council at the meeting of 2nd December 2019 with Council agreeing that the precept should remain the same as the previous year.</p>
<p>Regular reporting of expenditure and variances from budget</p>	<p>Yes</p>	<p>Comparisons between budgeted and actual income and expenditure are included within the documentation circulated to Councillors in accordance with Council's own Standing Orders.</p>
<p>Reserves held – general and earmarked⁶</p>	<p>Yes</p>	<p>Council's final accounts show general reserves in the sum of £3,290.94 with earmarked reserves in the sum of £3,400.</p> <p><i>Council is reminded of the 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></p>
<p>Additional comments: Budget: Council has shown good practice by following the recommended key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"> • 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; 		

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

- confirm the precept or rates and special levies; and
- review progress against the budget regularly throughout the year.

Recommendation: Reserves: Council should note guidance as issued under the Practitioners Guide 2020 which states that an authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves.

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 financial reports submitted at each meeting and summarised as income received to date. 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 £1,700 during the year under review in April and September 2019. Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 2 nd December 2019, 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>	Not applicable	The balance of monies held by the Council received as CIL receipts from 2019/20 were fully expended by 31 st March 2020.
<i>Is CIL income reported to the council?</i>	Not applicable	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Not applicable	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	Yes	The annual report for the year ending 31 st March 2020 was seen on the Council's website.
<i>Has it been published on the authority's website?</i>	Yes	
Additional comments:		

Section 8 – 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.
<i>If appropriate, is there an adequate control system in place?</i>	<i>Not applicable</i>	

Section 9 – 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.
<i>Has the Council approved salary paid?</i>	Yes	

<i>Minimum wage paid?</i>	No	All salary payments and amendments to contracts are approved by full Council.
<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 Customs 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	The payroll function for the year under review was carried out by Ladywell Accounting Services and in operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	No	Council might wish to evidence that it has verified its position with the Pension Regulator to ensure that it has complied with its duties as an employer.
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Partly met	Council should note 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.
<p>Additional comments: Recommendation: Council is advised to rework Box 4 and Box 6 of the Accounting Statements - Section 1 of the AGAR removing the working from home allowance from Box 4 and including it in Box 6 as per Proper Practices. Council must ensure that corresponding figures from the preceding year are restated in a similar basis.</p>		

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.

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

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	Council's declared asset register has a value of £25,860 which is reflected on the Council's Accounting Statements on the AGAR.
<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	All assets have been stated as at the acquisition value and where assets have been gifted or where there is no known value have been given a proxy value of £1.
<i>Are records of deeds, articles, land registry title number available?</i>	Not seen	No review of these records was undertaken 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 register submitted for internal audit is dated January 2021.
<i>Cross checking of insurance cover</i>	Yes	Council's insurance document show that it has all risks cover for its assets in the sum of £10,000.
<p>Additional comments: <i>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 ensure that where the acquisition value of the asset at the time of first recording is used, that method of valuation is consistently applied. Should this be amended Council will need to publish and provide explanations in changes in value to any previously recorded assets.</i></p>		

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 are completed on a regular basis and reconcile with the cash sheets.

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

		Overall there is regular reporting of bank balances within the detailed financial reports submitted at each meeting.
<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 £6,690.94 as recorded in the Draft Statement of Accounts.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that income, expenditure and bank reconciliations are reviewed and accepted at each meeting.
Additional comments: <i>Council should ensure that any associated papers presented at the meeting upon which a decision is to be made should be uploaded to the publicly available website in accordance with the Transparency Code for Smaller Authorities 2014.</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 expenditure basis.
<i>Financial trail from records to presented accounts</i>	Yes	There is an underlying financial trail from financial records to the accounts produced.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Section 2 of Part 2 of the AGAR. Amendments will be required – see payroll above and comments below.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2019/20, it was able to certify itself as an exempt authority. At the meeting of 2 nd August the Certificate of Exemption was approved by the Council.

¹⁰ Annual Governance & Accountability Return (AGAR)

		<i>Council might also wish to record the reasons as to why it meets the qualifying criteria in the minutes, as well as confirming that it wishes to certify itself as exempt from a limited assurance review.</i>
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set for the year ending 31 March 2020 were from Tuesday 11 th August until Wednesday 23 rd September 2020.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Partly Met	<p>The council has not fully complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 as only the following were published on the public website operated by the Council:</p> <ul style="list-style-type: none"> • Certificate of Exemption, page 3 • Annual Internal Audit Report 2020/21, page 4 • Section 1 – Annual Governance Statement 2020/21, page 5 • Section 2 – Accounting Statements 2020/21, page 6 • Bank reconciliation • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. <p><i>Council should note that under the Regulations, the following should also have been published on its website:</i></p> <p><i>Analysis of variances</i></p>
<p>Additional comments: Recommendation: it is suggested that the Accounting Statements are revisited prior to submission to the external auditors and Boxes 4 and 6 adjusted to reflect comments raised under payroll above.</p> <p>Recommendation: Council should ensure that it publishes various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities 2014.</p>		

¹¹ Accounts and Audit Regulations 2015

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The Annual Internal Audit for the year ending 31 st March 2020 was considered by full Council at its meeting of 3 rd August 2020 and the comments raised therein were noted.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations were considered by the Council during the year under review: 1. Review of the scope of Internal Audit – completed 2. Review and completion of the AGAR for 19/20 - completed
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed as the Council's Internal Auditor at a meeting of the Council on 4 th January 2021 for the period under review.
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 was a smaller authority with gross income and expenditure under £25,000 it was able to certify itself as exempt from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>Not applicable</i>	See comment above.
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>(emergency Regulations as a result of the COVID-19 pandemic)</i> ¹⁴	Yes	For the period under review, as a result of the COVID-19 pandemic the Council chose not to hold an Annual Meeting of the Parish Council.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	Yes	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. Council has followed these regulations and held its meetings online. Council has ensured that the

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

		signed minutes have been uploaded onto its website and that each page is signed by the presiding Chair and paginated.
<i>Is there a list of members' interests held?</i>	Yes	<p>Evidence was seen on the District Authority's website of the Register of Interests for all current Parish Councillors.</p> <p><i>Council is reminded 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. (Openness and transparency on personal interests - A guide for councillors – August 2012).</i></p>
<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 the sole trustee for any trusts.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Partly Met	<p>To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council should be aware that the following should be published on a public website for the year 2020/2021 not later than 1 July:</p> <ul style="list-style-type: none"> 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 <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><i>For the year ending 31 March 2020 the above were seen on the Council's website except for the following:</i></p> <p><i>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</i></p> <p><i>Associated Papers</i></p>
Has the Council registered with the Information Commissioner's Office (ICO)? ¹⁶	Yes	The Council is correctly registered with the ICO as a data controller. Registration Certificate ZA679012 refers. However, Council does not have a Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public.
Is the Council compliant with the General Data Protection Regulation requirements?	Partly Met	The Council has undertaken some steps to ensure compliancy, however the documentation on the Council's website is limited and should be expanded to accord with the regulations relating to data protection.
Has the Council published a website accessibility statement on their website in line with Regulations? ¹⁷	No	<p>The Council has failed to publish on its website a website accessibility and there is no evidence to demonstrate that the Council has checked its website for any accessibility problems or produced a plan to address these problems and fix them 'within reason'.</p> <p>Guidance can be found on SALC's website: https://www.salc.org.uk/advice/website-accessibility-regulations/</p>
Is there evidence that electronic files are backed up?	Yes	
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	Not applicable	
<p>Additional comments:</p> <p>Recommendation: 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 and collate it into a publication scheme that is available on its website. Templates are available from the SALC website.</p>		

¹⁶ Data Protection Act 2018

¹⁷ Website Accessibility Regulations 2018

Recommendation: General Data Protection Regulations: Council should consider the adoption of a number of further policies to ensure that its responsibilities and obligations in terms of the collecting, using and protecting of personal information is in accordance with the provision of the GDPR. Such policies will provide the Council with the framework for dealing with 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 a third party. Council should also have procedures in place for dealing with data breaches.

Recommendation: As The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force, Council should ensure that at the very minimum it publishes on its website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.

Signed: *vicky waples*

Date of Internal Audit Visit: 15.05.21 & 22.04.21

Date of Internal Audit Report: 23 April 2021

On behalf of Suffolk Association of Local Councils