

## Internal Audit Report for Creeting St Peter Parish Council for the year ending 31<sup>st</sup> March 2023

Clerk	Mark Knight
RFO (if different)	Simon Ashton
Chairperson	Mark Valladares
Precept	£5,200
Income	£5,983.26
Expenditure	£10,462.14
General reserves	£2,885.25
Earmarked reserves	£12,624.65
Audit type	Annual
Auditor name	Julie Lawes

### 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 form the basis of their accounting system. It provides clear data for analysis allowing the RFO to produce clear financial reports detailing receipts and payments and ensures that the financial transactions of the parish council are accurately recorded.
<i>Is the cash book up to date and regularly verified?</i>	YES	The cash book provides good evidence to support the council’s underlying statements. Reports are generated and circulated to councillors detailing payments and receipts.
<i>Is the arithmetic correct?</i>	YES	The accounts were spot checked and were all found to be correct.
<b>Additional comments:</b> The ledger and the minutes clearly identify the spending power used for each item, evidencing the council is operating within its mandate.		

<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 council carried out an annual review of its Standing Orders at a meeting held 28 <sup>th</sup> November 2022. It is recorded within council minutes from a meeting held 20 <sup>th</sup> March 2023, and evidenced on the council agenda for 17 <sup>th</sup> May 2023 a further review was to take place at the next meeting of full council. <b>COMMENT:</b> The minutes of the meeting held 28 <sup>th</sup> November 2022 are not published on the council website. At the time of audit the May 2023 minutes were not published on the council website.
Are Financial Regulations up to date and reviewed annually?	YES	The council has carried out an annual review of its Financial Regulations. It is recorded within council minutes from a meeting held 20 <sup>th</sup> March 2023, and evidenced on the council agenda for 17 <sup>th</sup> May 2023 a review was to take place at the next meeting of full council. <b>COMMENT:</b> At the time of audit the May 2023 minutes were not published on the council website.
Has the Council properly tailored the Financial Regulations?	YES	<b>COMMENT:</b> At the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1 <sup>st</sup> January 2022). Council might also wish to add a review date to the documents uploaded to the website to provide further evidence of such a review.

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 to be responsible for the administration of the financial affairs of the relevant authority.
<b><i>Additional comments:</i></b>		

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<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 expenditure items was made, and cross checked against the cash book, invoices and bank statements. A list of payments is presented to councillors ensures formal approval of expenditure and this is correctly minuted. This demonstrates good practice in that there are measures in place that help safeguard public money.
Where applicable, are internet banking transactions properly recorded and approved?	YES	The Chair's signature is recorded on the payment summary following the Council's approval of the payments presented and the signatures of two councillors added confirms approval of the payments made online. This process was introduced by the Responsible Financial Officer at the Council's meeting in October 2022.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is clearly identified in the cash book with the year-end total of £1,132.89 and a claim made and received, during the course of the year to HMRC to a value of £70.72 as evidenced in the cash book and received in the Barclays Community Account on 27 <sup>th</sup> February 2023.
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 has not adopted the General Power of Competence.

<sup>2</sup> Localism Act

Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	There were no s137 payments made during the period under review. The cash book allows separate recording of this type of expenditure where necessary.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The council has no 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>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	This was considered for the period under review at the meeting of the council on 20 <sup>th</sup> March 2023 and covers in general terms the matters which would prevent a smaller relevant body from functioning.
<i>Is there evidence that risks are being identified and managed?</i>	YES	The council has taken steps to identify, assess and record the risks associated with its actions and decisions that could have financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a Zurich Municipal Policy which shows core cover for the following: Public Liability: £12m; Employers Liability £10m and Fidelity Guarantee of £250k. 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.

<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 £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		Insurance was agreed by full council at a meeting held 17 <sup>th</sup> October 2022.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	YES	At a full council meeting on 23 <sup>rd</sup> January 2023, it was evidenced that a councillor was assigned to carry out the review of Internal Controls. This was then brought back to council confirming and accepting the review at a meeting held 20 <sup>th</sup> March 2023. This clearly demonstrates public finances are adequately protected and managed and evidence necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the council for payments helps protect the RFO and fulfils an internal control objective. This is published on the council's website.
<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	The effectiveness of the internal audit was discussed by full Council at a meeting held 17 <sup>th</sup> October 2022. By reviewing the terms of reference and effectiveness for internal audit the council has followed guidance and demonstrates 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.
<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	Council approved a draft budget at a meeting of full council held 15 <sup>th</sup> November 2021 with the final budget approved 17 <sup>th</sup> January 2022. <b>COMMENT:</b> The budget was not available to view or published on the council website.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £5,200 and formally approved at a meeting of full council on 17 <sup>th</sup> January 2022. Evidence of the submission to Babergh and Mid Suffolk District Council was viewed by the Internal Auditor.
<i>Regular reporting of expenditure and variances from budget</i>	YES	It is evident within the minutes that expenditure against budget reporting is conducted on a regular basis and reported to full council. <b>COMMENT:</b> From October onwards council is recording the reporting of payments and receipts against budget within the minutes in a clearer manner.
<i>Reserves held – general and earmarked<sup>6</sup></i>	YES	The councils accounts show a general reserve of £2,885.25 and an earmarked reserve of £12,624.65. Earmarked reserves detail: £4,625.56 Play Area £3,724.56 Lottery £2,774.53 Fen Alder Carr £1,500.00 Elections
<b>Additional comments:</b>		

<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	Income is recorded in accordance with Council’s Financial Regulations. A number of income items were cross checked against the cash book and bank statements and found to be in order.
<i>Is income reported to full council?</i>	YES	Income is reported to full council and recorded within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	The bank statements and minutes evidence the receipt of the precept of £5,200 as per the Council Tax Authority notification in two separate payments of £2,600.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	N/A	The council does not hold any CIL funds.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority’s website?</i>	N/A	
<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>		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	The council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<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. If the Clerk was recruited after 1 <sup>st</sup> April 2011, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	NO	The council currently has 2 employees on its payroll at the period end of 31st March 2023. The council has confirmed employment contracts are not yet in place. <b>COMMENT:</b> It is noted in the minutes of the full council meeting held 20 <sup>th</sup> March 2023 this is to be addressed. Salary is approved by full council. No members of staff are employed on minimum wage.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	N/A	
<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.
<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 SALC and is operated in accordance with HM Revenue and Customs guidelines.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	YES	Council completed its re-declaration of compliance on 10 <sup>th</sup> February 2023.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	Council approves all expenses as and when occurred.
<b>Additional comments:</b> 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.		

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

<b>Section 9 – Asset control</b>		
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.		
<b>Evidence</b>		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 declared value for all assets at year-end 31 <sup>st</sup> March 2023 was £32,911. The Asset Register details the Item, Historic Cost, and Current Book Value, alongside details of acquisitions and disposals over the course of the financial year. Records of deeds, articles and land registry documents were not viewed at the time of the audit. <b>COMMENT:</b> The Asset Register on the council website is dated 31 <sup>st</sup> March 2021, with the actual summary information within the document detailed 31 <sup>st</sup> March 2020. This requires updating. At a meeting held 20 <sup>th</sup> March 2023 it was agreed by full council that this was to be reviewed by the clerk and returned to the May meeting. An up-to-date Asset Register was provided for the Internal Audit. At the time of audit, the May 2023 minutes were not published on the council website.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Partly Met	

<sup>9</sup> Practitioners Guide

		At the time of audit the May 2023 minutes were not published on the council website.
<i>Cross checking of insurance cover</i>	YES	At a meeting held 17 <sup>th</sup> October 2022 council reviewed and approved its insurance policy ensuring correct cover was in place.
<b><i>Additional comments:</i></b>		

<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 conducted on a regular basis and clearly detailed.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31st March 2023 the balance across the council's five accounts stood at £15,509.90 as recorded in the bank reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Account balances are recorded on a regular basis within the bank reconciliations and reported to full council.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	The accounts are produced on receipts and payments basis.
<i>Financial trail from records to presented accounts</i>	YES	There is a clear financial trail from budgeting, invoice, authorisation, payment and banking.
<i>Has the appropriate end of year AGAR<sup>10</sup> 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.
<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 2020/21, it was able to certify itself as exempt. At the meeting of 17 <sup>th</sup> May 2021, Council agreed that it would be exempt from an external audit due to its gross income and expenditure not exceeding £25,000.
<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>	NO	There is no evidence within the minutes published on the website, and the Exercise of Public Rights is not published on the council website. <b>RECOMMENDATION:</b> In order to be compliant with the Accounts and Audit Regulations 2015, council must correctly demonstrate it has provided the exercise of public rights for the required period / dates.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	NO	The council has not complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 as the following were not published on the public website operated by the Council: <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2021/22, page 4</li> <li>• Section 1 – Annual Governance Statement 2021/22, page 5</li> <li>• Section 2 – Accounting Statements 2021/22, page 6</li> <li>• Analysis of variances</li> </ul>

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

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



	<ul style="list-style-type: none"><li>• Bank reconciliation</li><li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</li></ul> <p><b>RECOMMENDATION:</b> In order to comply with the Publication Requirements, the council must publish the information as detailed above for a period of 5 years on its website.</p>
<p><b><i>Additional comments:</i></b></p>	

<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 was considered by full council at a meeting held 28 <sup>th</sup> November 2022 at which it was agreed the Clerk / RFO was to action any recommendations.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met	It is evidenced within the minutes that following the appointment of the Clerk and RFO action is being taken to address those items raised within the previous internal audit report.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	The council confirmed the appointment of the Internal Auditor for the period under review at a meeting held 17 <sup>th</sup> October 2022.
<b>Additional comments:</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>	As the council was a smaller authority it was exempt from a limited assurance review and therefore no external report was issued.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>N/A</i>	As above
<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 Annual Parish Council Meeting was held 16 <sup>th</sup> May 2022 with its first item on the agenda the election of the Chairman as specified in the councils Standing Orders.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	YES	Council has adopted an agenda numbering system, alongside page numbering with an area to be signed and dated by the Chairman as a true record of the meeting held.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the District Authority's website of the Register of Interests for current Parish Councillors. 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, 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) <b>COMMENT:</b> The link to the District Council website does not clearly direct you to the Register of Members Interests. Council may wish to use a more direct link. <u><a href="#">Parish Council - (MSDC) Creting St Peter Parish Council » Babergh and Mid Suffolk District Councils - Working Together (moderngov.co.uk)</a></u>
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The council does not have any trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	NO	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2022/2023 not later than 1 July:

<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

		<ul style="list-style-type: none"> <li>• Internal Audit Report</li> <li>• List of Councillors and Responsibilities</li> <li>• Items of Expenditure Above £100 including recoverable and non-recoverable VAT</li> <li>• End of Year Accounts</li> <li>• Annual Governance Statement</li> <li>• Asset Register</li> <li>• 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.</li> </ul> <p><b>RECOMMENDATION:</b> This information has not been published for the period 2021/2022.</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	YES	The Council is registered with the ICO as a data controller. Registration Certificate ZA048115 expiry date 21 <sup>st</sup> May 2024.
Is the Council compliant with the General Data Protection Regulation requirements?	<i>Partly Met</i>	<p>The council has taken steps to ensure compliancy. Documents detailed on the council's website include an Equal Opportunities Policy dated March 2018; Social Media Policy dated July 2017; Blogging and Social Networking Internal Procedure Policy adopted 8<sup>th</sup> July 2013; Communications Policy dated 26<sup>th</sup> April 2016 and Reporting at Meetings Protocol dated 26<sup>th</sup> April 2016.</p> <p>It is noted a General Privacy Notice was provided for the Internal Audit adopted March 2023, but not yet published.</p> <p><b>RECOMMENDATION:</b> Council could look to update and increase its portfolio of documentation to include some of the following: Data Protection and Security Policy; Publication Scheme; Publication Policy Overview and Freedom of Information Approved Information Available and Schedule of Charges. Consent Form, Data Protection Management Policy, Privacy Notice Staff / Councillors, Security Breach Procedure and Subject Access Request Policy (SAR).</p>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	YES	The council has published a Website Accessibility Statement.

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

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

<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	YES	The clerk of the council has an official email address. Consideration was given to the implementation of gov.uk email addresses but decided not feasible for the council.
<i>Is there evidence that electronic files are backed up?</i>	YES	It was confirmed by council electronic files are automatically and instantly copied to Microsoft One Drive.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	The council does not have committees
<b>Additional comments:</b>		

Signed: *J. Lawes*

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 9<sup>th</sup> June 2023

On behalf of Suffolk Association of Local Councils

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<sup>17</sup> Practitioners Guide