

Internal Audit Report for Cratfield Parish Council for the period ending 31 March 2024

Clerk	Sally Chapman
RFO (if different)	
Chairperson	Lotty Barbour
Precept	£ 4,100.00
Income	£ 5,102.13
Expenditure	£ 5,123.00
General reserves	£ 2,061.54
Earmarked reserves	£ 4,806.70
Audit type	Annual Receipts and Payments
Auditor name	Tina Newby

Introduction

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

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

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

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

Methodology

When conducting the audit, the internal auditor may:

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

Section 1 – proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		Internal auditor commentary
Is the ledger maintained and up to date?	Yes	The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
Is the ledger on the correct basis in relation to the gross income/expenditure? (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	Yes	Receipts and Payments
Is the cash book up to date and regularly verified?	Yes	Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance and the Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the Council on both a monthly and annual basis. This provides good evidence to support the council's underlying statements.
Is the arithmetic correct?	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order. <i>Comment: The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to</i>

		<i>the expenditure and income being incurred to ensure the integrity of data being input and processed.</i> Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
<i>Additional comments:</i>		

Section 2 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Standing Orders, as seen on the Parish Council's website, show an adopted date of March 2023 with a review date of March 2024. Council's Orders are based on the latest model published by the National Association of Local Councils (2018) and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. <i>Comment: Council is aware of the requirement to ensure that the SOs are fully tailored to the council and that in accordance with proper practices they need to be regularly reviewed, fit for purpose and adhered to.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of March 2024 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022. <i>Comment: Council has reviewed the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's 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 (the Clerk) to

¹ Section 151 Local Government Act 1972 (d)

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

Section 3 – Payment controls

The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments was cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the system from the Council's Accounts was also cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved. <i>Comment: The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking and cheque payments are operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments. The Council has adopted an Online Banking Policy.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the year 2022-2023 in the sum of £131.53 being verified in the cashbook and bank statements. The year-end balance stands at £108.44 which is still to be claimed for this Audit year.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	The Council has not adopted 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 for the year under review total £5,123.00 and are in accordance with statutory limits.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	No	No loans.
Additional comments: The council clearly understands s.137 and uses the power appropriately.		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for the year under review was considered and adopted by full Council at its meeting of March 2024
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall, the parish council has taken action to identify and assess those

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 £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		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>	Yes	Council has insurance in place under a specialist policy for local councils with Clear Councils Policy which shows core cover for the following: Public liability: £10,000,000; Public/Products Liability: £10,000,000 and Fidelity Guarantee of £50,000. At renewal, Council entered into a long-term agreement (expiry October 2025) with Clear Councils). <i>Comment: Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May.</i>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	At the meeting of March 2024, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances. <i>Comment: In accordance with the Accounts and Audit Regulations 2015 the Council has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</i>
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i>	Yes	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on March 2024
Additional comments:		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

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
Verify that budget has been properly prepared and agreed	Yes	<p>The budget for the year 2023/2024 was approved at the Council meeting of December 2022. Budget papers have been as seen on the website provide details on the budget, precept. The implications for Band D Council Tax needs to be referenced in the minutes.</p> <p><i>Comment: to ensure transparency in the budgetary process followed by the Council might wish to evidence; by recording within the minutes, the budget being set alongside the reasoning for such a budget.</i></p>
Verify that the precept amount has been agreed in full Council and clearly minuted	Yes	<p>The precept was set at £4,100 for 2023/2024, as confirmed at the above meeting, with the paperwork demonstrating that this was a £100 increase over that set the previous year.</p> <p>The precept was set at £4,100 and formally approved at a meeting of December 2022.</p>
Regular reporting of expenditure and variances from budget	Yes	<p>The minutes evidence that Council carried out, at their bi-monthly meetings budget reviews for the current year with a review of receipts and payments against budget along with forecasts for the remainder of the year.</p> <p><i>Comment: Council is showing evidence of comparisons between budgeted and actual receipts and payments to form the basis of approval for virements in accordance with Council's own Standing Orders.</i></p> <p>There is regular report submitted summarising the Council's receipts and payments and aggregate receipts and payments for the year to date with balances held.</p>

<i>Reserves held – general and earmarked⁶</i>	Yes	The Council, as at year-end, had Earmarked Reserves totalling £4,806.70 with the balance being General Reserves of £2,061.54.
<i>Additional comments:</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

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 few items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council. In accordance with the Council's Standing Orders
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £4,100 from East Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in (add month/s). Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account. The Council received precept of £4,100 during the year under review in April 2024.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	n/a	No CIL receipts were received.
<i>Is CIL income reported to the council?</i>	n/a	No CIL receipts were received.
<i>Does unspent CIL income form part of earmarked reserves?</i>		The CIL annual report for 2022/2023 shows that there is a retained balance of £158.86 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations.

⁷ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	Yes	The Annual CIL Statement is still to be presented to full Council for approval although a copy was submitted for internal audit review.
<i>Has it been published on the authority's website?</i>	Yes	<p>The Annual CIL Statement for the year 2022 - 2023 has been uploaded onto the Council's website although it is not verified.</p> <p><i>Comment: CIL funds received for the year under review show receipts of £158.86 as reported to full council. In accordance with the Regulations the council have received a proportion of CIL funds and ensured that retained balances are transferred to the earmarked reserves specifically allocated. The council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent. The council has demonstrated it understands the requirements to comply with its duty to produce an annual report that details the amount of CIL funds received and spent. The annual report for the year ending March 2023 showing income received and retained balances was verified by the internal auditor and the council.</i></p>
<i>Additional comments:</i>		

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>n/a</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>n/a</i>	
Additional comments:		

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council has one employee on the payroll at the period end of March 2024. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. The minutes of the Council meeting of November 2023, confirm that the Council approved amendments to the Clerks contract covering the pay review.
<i>Minimum wage paid?</i>	n/a	No employee is paid the national minimum wage. <i>Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council.</i>
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There 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>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 employment legislation. The Council uses HMRC RTI payroll system. The Clerk is paid a basis wage by monthly Standing Order.</i>

<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 is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs by direct debit during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. <i>Comment: if the Council last carried out its re-enrolment duties in 2023, it will be aware that every three years further re-enrolment duties will apply. Council should ensure that it comply with any deadlines for 2026 as stated in communications from the Pension Regulator.</i>
<i>Have pension re-declaration duties been carried out</i>	Yes	As above
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations. <i>Comment: The RFO is aware of the guidance as issued in the Practitioners Guide for 2023 on the treatment of what can be included as employment expenses and submitted within Box 4 of the Annual Governance and Accountability Guide - section 2.16 refers.</i>
Additional comments:		

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

Section 9 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Asset Register, as viewed on the Council's website, and as approved annually. It was reviewed during the for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2024) is £53,842 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.
<i>Are records of deeds, articles, land registry title number available?</i>	N/a	There are no Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	n/a	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	Whilst the asset register is still to be signed off by the council, it should be noted that the values submitted on the Draft Annual Governance and Accountability Return for Internal Audit show an asset value of £53,842.

⁹ Practitioners Guide

Cross checking of insurance cover	Yes	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
Additional comments: <i>Councils should be mindful of the guidance in Governance and Accountability for Smaller Authorities for England (March 2019) regarding valuation of assets and 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.</i>		

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.
<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 2024) the balance across the Councils accounts stood at £6,861.22 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of full Council. The minutes of Full Council meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payment basis, and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure less than £25,000 it will be required to complete 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 a gross income and expenditure does not exceed £25,000 for the period under review, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council on May 2023.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector's rights during Summer 2023. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 5/6/23 to 14/7/23 with the date of the notice being 31/5/23. <i>Public Inspection:</i> The internal auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council.

¹⁰ Annual Governance & Accountability Return (AGAR)

		<i>Recommendation: The Exercise of elector's rights for 2022-2023 was filled in using Part 3 AGAR Accounting and not Part 2 (Exempt Authorities).</i>
<p><i>Have the publication requirements been met in accordance with the Regulations?</i>¹¹</p> <p><i>(Note to auditor:</i></p> <ul style="list-style-type: none"> the inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July) are there any significant variances from last year? Are there arrangements for the public inspection of Council records for the current financial year?) 	Yes	<p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure not exceeding £25,000 it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2023 as it published the following on its website:</p> <p>Annual Internal Audit Certificate of Exemption Annual Internal Audit Report Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of the period for the exercise of public rights Analysis of variances Bank reconciliation – year-end</p>
<i>Additional comments:</i>		

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 Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for the period ending 31 st March 2023 was formally considered and approved for adoption at the meeting of full Council of May 2023. The RFO was authorised to conduct necessary actions in accordance with the recommendations and comments raised within the report which was monitored as the year progressed. There were no recommendations made.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	There were no recommendations made.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2024 at the meeting of May 2023. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	<i>n/a</i>	The Council had declared exemption.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>n/a</i>	The Council had declared exemption.
Additional comments:		

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.*

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		Internal auditor commentary
Was the annual meeting held in accordance with legislation? ¹³	Yes	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 23 rd May 2023 in accordance with legislation in place at that time, at which the LGA Model Councillor Code of Conduct 2020 was adopted.
Is there evidence that Minutes are administered in accordance with legislation? ¹⁴	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
Is there a list of members' interests held?	Yes	Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	No	Council does not have any Trustee Responsibilities.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation? (Note to auditor- check if the Council is a smaller authority as defined in legislation ¹⁵ , if it has complied with the requirements to publish certain data sets. Where a larger	Yes	Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities and publish the following on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July): <i>Internal Audit Report</i> <i>List of Councillors and Responsibilities</i> <i>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</i>

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

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

¹⁵ Smaller Authorities Transparency Code 2014

<i>authority status applies (expenditure over £200,000) has it published data in accordance with legislation ¹⁶⁾</i>		<i>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>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁷</i>	Yes	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. It is noted that the Council annually reviews its Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public. This was last reviewed in March 2024.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. <i>Comment: The Privacy Policy on the Parish Council's website covers the framework that the public can expect 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 any third party.</i>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁸</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard

¹⁶ Local Government Transparency Code 2015

¹⁷ Data Protection Act 2018

¹⁸ Website Accessibility Regulations 2018

		under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁹</i>	No	Click on this link to view the news blog in connection with .gov.uk domain Council does not operate with a .gov.uk email address for the Clerk and Councillors See above link for information on .gov.uk. <i>Comment: for the purposes of user management, Council needs to ensure that the Proper Officer can add and remove member and staff email accounts.</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	Council does not operate with a committee system.
Additional comments:		

Signed: *Tina Newby*

Date of Internal Audit Visit: Date of Internal Audit Report: 22nd May 2024, reviewed 29th May 2024

On behalf of Suffolk Association of Local Councils

¹⁹ Practitioners Guide