

Internal Audit Report for Swefling Parish Council

for the period ending 31 March 2024

Clerk	Peter Grogan (from 1 April 2024)
RFO (if different)	Cllr Amanda Daniel
Chairperson	John Tesh
Precept	£4040.65
Income	£5858 (rounded)
Expenditure	£3806 (rounded)
General reserves	£9299.17
Earmarked reserves	£0
Audit type	Annual
Auditor name	Sandra Brown

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		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses a 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 referenced. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position. This provides good evidence to support the council's underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
Additional comments: It is noted by the internal auditor Council faced a number of problems with Barclays Bank as well as the loss of two clerks in the year under review. Following the appointment of Cllr Daniel to the temporary role of RFO a full financial report is now provided to Council at each meeting and included in the minutes.		

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		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	At a meeting on 29 June 2023 the Council carried out an annual review of its Standing Orders. Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (2018) 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 may wish to update at the next review the public contracts figure from £25,000 to £30,000 which have been increased – 21 December 2022</i>
Are Financial Regulations up to date and reviewed annually?	Yes	At a meeting on 21 February 2024 the Council carried out an annual review of its Financial Regulations. Council's Financial Regulations, are based on the NALC Model Financial Regulations 2019 <i>Comment: At the next review Council may wish to adopt the newly produced NALC Model Financial Regulations – May 2024</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 Councillor to be responsible for the administration of the financial affairs of the relevant

¹ Section 151 Local Government Act 1972 (d)

		authority at a meeting of 11 July and 14 November 2023 due to the resignation of the clerk.
<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 were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. This demonstrates good practice in that there are measures in place that help safeguard public money supported by a straight forward and clear audit trail for each payment.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	Internet banking for the year 23/24 was not in use. It is noted Council agreed at a meeting on 12 March 2024 to introduce internet banking going forward. <i>Comment: Council should be aware of its own Financial Regulations 6.10 in regards internet payments and ensure that evidence is retained showing which members approved the payment. Council should consider expanding its financial risk assessment to detail the terms of reference for such payments to be made ensuring that the Council retains a dual authorisation system.</i> <i>SALC has a template Internet Banking Policy that maybe downloaded from their website.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book and it is noted no reclaim was received in the year under review.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	<i>The Council has not adopted the General Power of Competence.</i>

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Council made no payments under S.137 in the year under review. <i>Comment: S.137 LGA 1972 enables councils to spend a limited amount of money for purposes for which they have no other specific statutory power. 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 it cannot be used for individuals.</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Councils has no such loans
Additional comments:		

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 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 financial risk assessment was reviewed at a meeting of Council on 11 July 2023 as well as a risk register for Jubilee Field which was reviewed at a meeting of Council on 29 June 2023.
<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

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 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>	<i>Partly Met</i>	<p>General Insurance from Ansvar for the period under review shows core cover of Public Liability £10million, Employment Liability £10million and Fidelity Guarantee of £25,000 which given the current balances held by the Council is within the recommended guidelines of year-end balance plus precept received in April.</p> <p>The Council's insurance cover was renewed at their meeting of 14 November 2023 however there was no minute reference that a review of the cover took place.</p> <p>Recommend: Council carries out an annual review of insurance cover to ensure it meets the needs of Council and a minute reference is made.</p>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	<p>At the meeting of Council on 11 July 2023 it was evidenced that the Council has a comprehensive financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any 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.</p> <p>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.</p>
<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	<p>The internal control report and statement reviewed by Council on 11 July 2023 covers the review of the effectiveness of internal audit.</p> <p><i>Comment: By reviewing the terms of reference for internal audit the council have followed guidance and demonstrated it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></p>

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

<p>Additional comments: <i>The Council has identified a number of risks to Swefling Parish Council and taken steps to control these. These are clearly identified and approved by Council. In accordance with proper practices the Council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance and that the review of insurance cover has been reported to council and duly minuted. By reviewing the terms of reference for internal audit the council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></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		
Evidence		Internal auditor commentary
Verify that budget has been properly prepared and agreed	Partly Met	Due to the lack of a Clerk/RFO a budget for the year 2023/2024 was not formally agreed and approved by the Council however it was discussed at a meeting of 8 November 2022 and 10 January 2023. Recommend: A budget paper is circulated to Council with it discussed and agreed at the appropriate meeting with a minute reference made.
Verify that the precept amount has been agreed in full Council and clearly minuted	Partly Met	The precept was set at £4,040.65 for the year 2023/2024, as confirmed at a meeting of Council on 10 January 2023 however the precept figure was not included in the minutes. <i>Comment: Council may wish to include the precept figure within the minutes for transparency.</i>
Regular reporting of expenditure and variances from budget	Partly Met	Council received a report of expenditure and variance from budget in November and at year end. <i>Comment: Council is aware of the need to follow their own Financial Regulations to receive a report of expenditure and variance from budget on a quarterly basis following the appointment of a new clerk in April who will take over the role of RFO in June.</i>
Reserves held – general and earmarked ⁶	Yes	The Council, as at year-end show General Reserves in the sum of £9299.17 and Earmarked Reserves in the sum of £0 with overall reserves standing at £9299.17 The generally accepted recommendation with regard the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between 3 and 12 months net revenue expenditure. At the current level, council's general reserves are considered to be high.

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

		<p><i>Comment: The general reserve is higher than the annual precept. Authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs and for specifically earmarked reserves. Council may also wish to consider putting in place a general reserves policy.</i></p>
<p>Additional comments:</p> <p><i>Good practice in that recommended key stages of the budgetary process are as follows:</i></p> <ul style="list-style-type: none"> - <i>decide the form and level of detail of the budget</i> - <i>review the current year budget and spending</i> - <i>assess levels of income</i> - <i>bring together spending and income plans</i> - <i>provide for contingencies and consider the needs of reserves</i> - <i>approve the budget</i> - <i>confirm the precept</i> - <i>review progress against the budget regularly throughout the year</i> 		

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 and recorded in accordance with Proper Practices however it was noted a donation received for £150 no receipt or paperwork was available. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received. <i>Comment: The RFO ensures all receipts/emails are retained showing monies received.</i>
<i>Is income reported to full council?</i>	Yes	Income received is reported Council within the financial reports presented at each meeting and recorded in the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £4040.65 from East Suffolk District Council for the period under review in April. 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.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	No CIL funds were received for the year under review.
<i>Is CIL income reported to the council?</i>	N/A	No CIL funds received for the year under review.
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	The annual report for 2023-24 details no CIL funds were received or spent in the year under review and no CIL monies remain.

⁷ Community Infrastructure Levy Regulations 2010

		Council understands it is required to comply with its duty to produce an annual report that details the amount of CIL funds received and spent and it has complied with its duty to upload the annual report onto its website.
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
<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>		
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 had two employee's on its payroll for a number of weeks during the year under review at the period end of 31 March 2024 no employee was on the payroll. Employment contracts were not reviewed during the internal audit but the Councillor who has taken on the temporary role of RFO has confirmed employees are given a Contract of Employment. All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. No employee is paid the national 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	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. 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.
<i>.Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee.

		<i>Comment: It was noted Council experienced a number of issues with the payment of PAYE due to the retention of a Clerk/RFO and the Minutes show these have now been rectified.</i>
<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 no pension provision was required by the previous members of staff
<i>Have pension re-declaration duties been carried out</i>	Yes	The RFO has confirmed Council completed a declaration of compliance to the Pension Regulator on 28 November 2023
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All staff expenses and additional costs claimed are approved by full Council.
Additional comments:		

Section 9 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Asset Register had a declared purchase value of £25,884 for the year ending 31 March 2024 and is correctly entered in Section 2, Box 9 of the 2023/24 AGAR.

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

⁹ Practitioners Guide

		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 the method of valuation has been consistently applied.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	The Asset Register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states values at the date of acquisition and where assets have been gifted or have an unknown value have been given an approximate value, an insurance value has also been included.
<i>Are records of deeds, articles, land registry title number available</i>	Not covered	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>	Not covered	Licences or leases for any assets sited at third party property were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register is up to date and was reviewed at a meeting of Council on 29 June 2023.
<i>Cross checking of insurance cover</i>	Yes	Insurance cover is in accordance with the Policy held. Contents other (other property) are generic under heading within the 'All Risks Category' and have been given a value in accordance with the Policy held. It is noted Council has play equipment with an annual independent play equipment inspection carried out with a minute reference made at a Council meeting of 13 February 2024.
Additional comments:		

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	Following the appointment of the temporary RFO in November the Council has implemented a system whereby bank reconciliation of the bank account is correctly verified by the Council on a regular basis. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Yes	<i>Bank balances agree with period end statement and, as at year end (31st March) for the period under review the balance across the Council's accounts stood at £9299.17</i> <i>Barclays Business Premium Account £4938.44</i> <i>Barclays Community Current Account £4360.73</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank Balances are included within the finance report submitted to the Council which commenced in November 2023. The minutes of Full Council meetings, demonstrate that a review of the bank reconciliation 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 The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	Yes	Accounts are produced on a receipts and expenditure basis and all found to be in order.
Financial trail from records to presented accounts	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.
Has the appropriate end of year AGAR ¹⁰ documents been completed?	Yes	The Council is a smaller authority with gross income and expenditure not exceeding £25,000, it has completed Part 2 of the AGAR and were signed at the time of internal audit.
Did the Council meet the exemption criteria and correctly declared itself exempt?	Yes	As the Parish Council had gross income and expenditure not exceeding £25,000 for the year 2022/23 it was able to certify itself as an exempt authority which was confirmed at a meeting of Council on 29 June 2023.
During the period in question did the smaller authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	Partly Met	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 did not correctly provide for the exercise of elector's rights during Summer 2023. The RFO confirmed the Form had been added to the village noticeboard and sent to the editor of the website however it had not been uploaded to the website. The Form was provided to the internal auditor however the incorrect dates had been used 3 July – 11 July 2023 and dated 3 July 2023. Recommend: Council ensures the Notice of the period for the exercise of public rights is correctly completed. The date of commencement must be at least 1 day after the date of announcement. The inspection period must be 30 working days inclusive and must include the first 10 working days of July.

¹⁰ Annual Governance & Accountability Return (AGAR)

<p><i>Have the publication requirements been met in accordance with the Regulations?¹¹</i></p>	<p>Partly Met</p>	<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 partly complied with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2023 the Notice of the period for the exercise of public rights was not published on the smaller authorities website.</p> <p>Certificate of Exemption Internal Audit Report Section 1 - Annual Governance Statement Section 2 - Accounting Statements and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p><i>Recommend: Council ensures it correctly provides for the exercise of public right and publish the information before the 1 July on the smaller authorities website – Accounts and Audit Regulations 2015</i></p>
<p><i>Additional comments:</i></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 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 reviewed at a meeting of full Council on 10 October 2023
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met	The following recommendations were raised: VAT not separately identified in cashbook – Actioned S.137 not separately identified in cashbook – Actioned Internal Controls reviewed – Actioned Effectiveness of Internal Audit reviewed – Actioned Quarterly reviews of expenditure from budget – Partly Met CIL report published on website – Actioned Pension Regulator enrolment – Actioned Annual insurance review – Outstanding Regular bank reconciliation – Actioned Regular reporting of bank balances – Actioned Exemption Certificate Council Confirmation of Exemption – Actioned GDPR Data Retention Policy – Outstanding Website Accessibility - Actioned
<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 March 2024 at a meeting of Council on 14 November 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		Internal auditor commentary
Has the Council considered the previous external audit report? ¹²	N/A	Council declared itself exempt from a Limited Assurance Review.
Has appropriate action been taken regarding the comments raised?	N/A	
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		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Parish Council was held on 9 May 2023 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> 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.
<i>Absence is noted and approved</i>	<i>Partly Met</i>	Apologies are noted – the absence should not only be noted as given but also approved by the meeting, is appropriate.
<i>Is there a list of members' interests held?</i>	Yes	A list of members interests are available through a link clearly shown on the Council website to East Suffolk District Council.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	To ensure compliance with the requirements of the Transparency Code for small authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2023/24 not later than 1 July: Internal Audit Report List of Councillors Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts

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

		Annual Governance Statement Asset Register And that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency Code for smaller authorities – December 2014
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</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. Certificate Registration number ZB018491
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Partly Met	Council has taken steps to ensure compliancy with GDPR requirements and has adopted a number of GDPR policies including: Data Protection Policy Privacy Notices Recommend: Council puts in place a Data Retention Policy
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</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 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?¹⁷</i>	Yes	Council operates with an official email address: swefflingamanda@gmail.com Comment: Council may wish to look at using a .gov.uk domain. The Practitioners Guide 2024 - 5.2.10 of the guide states 'all parish, town & community councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications...'
<i>Is there evidence that electronic files are backed up?</i>	Yes	The internal Auditor presumes Council uses a system whereby a back-up of the council's data is taken and stored appropriately.

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>N/A</i>	Council does not operate any committees
<i>Additional comments:</i>		

Signed: *S.J. Brown*

Date of Internal Audit Report: 31 May 2024

On behalf of Suffolk Association of Local Councils