

## Internal Audit Report for for the period ending 31 March 2023

Clerk	Deborah Hattrell
RFO (if different)	
Chairperson	Julian Fincham-Jacques
Precept	£ 41,247
Income	£ 51,068
Expenditure	£ 51,971
General reserves	£43,357
Earmarked reserves	£70,000
Audit type	Annual
Auditor name	<b>Karen Price</b>

### 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 excel spreadsheets to produce qtlly reports to the council based on income and expenditure. The cashbook spreadsheets supplied confirms the transactions and these are well referenced. The year end accounts provide overall details of all expenditure incurred.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The RFO ensures the cashbook is the focus for the day-to-day accounting and balances off against reconciliation of the bank statements and is reconciled monthly. It was noted that three payments made at the end of the financial year not included on the statement for the end of March but is included within the final year end accounts. This was cross checked and verified and found to be in order.
<i>Is the arithmetic correct?</i>	Yes	The spot checks confirmed that the functionality of the cash book was found to be in order.
<b>Additional comments:</b>		

<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 councils standing orders were reviewed at the meeting of 27 <sup>th</sup> September 2022 and a copy is available on the parish council website based on the model 2018 standing orders produced by NALC. Recommend updating the procurement thresholds as these have increased to £30,000.
Are Financial Regulations up to date and reviewed annually?	Yes	The financial regulations were reviewed at the same meeting and can also be found on the parish council website.
Has the Council properly tailored the Financial Regulations?	Yes	As recommended at the previous audit the financial regulations have now been tailored to the parish council. Recommend updating the procurement thresholds as these have increased to £30,000.
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 (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. Councils own financial regulations (1.8) state that the Clerk is the RFO.
<b><i>Additional comments: Council may wish to increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the public contracts regulations for both the standing orders and financial regulations.</i></b>		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

<b>Section 3 – Payment controls</b>		
<p>The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	Council ensures that a list of pre-agreed payments is presented at each meeting. Recommendation to get all payments submitted for payment proposed, seconded and agreed at each meeting.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the councils 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 these payments.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is clearly identified within the cash book spreadsheets submitted for the internal audit. The claim for the year 22-23 for the sum of £4,638.55 has been verified. The claim for the year 21-22 for the sum of £3,394.99 was received 27.05.22 and verified.
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 declared this was not applicable in their internal audit report.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council uses the discretionary power available unless specifically prohibited by law and no payments were made using this power during the year under review.

<sup>2</sup> Localism Act

<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.

Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no such 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>		<b>Internal auditor commentary</b>
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment submitted for the internal audit details the risks associated with the functioning of a smaller authority and was reviewed and considered at full council at its meeting of 25 <sup>th</sup> October 2022.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware and 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	The insurance cover previously provided has been removed and was replaced with a cover provided by Ansvar. This was considered and accepted at the full council meeting of 27 <sup>th</sup> September 2022. Core cover for the following: Public/Products Liability: £10m; Employment liability £10m and Fidelity Guarantee of £250k. The level of Fidelity Guarantee more than 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.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Yes	At a full council meeting on 27th September 2022. It was evidenced that the council reviewed its Internal Control Check in accordance with the Accounts and Audit Regulations 2015

<sup>4</sup> Accounts and Audit Regulations

<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	<p>The internal audit report was considered at the meeting of the Parish Council on 28/06/22. It was discussed and agreed by full Council at a meeting held on 30<sup>th</sup> November 2022 to re-appoint SALC as the internal auditor for 22-23.</p> <p>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.</p>
<b>Additional comments:</b>		

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<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>		<b>Internal auditor commentary</b>
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2022-2023 was discussed at the finance review meeting of 19 <sup>th</sup> January 2022 and approved at full council meeting of 25 <sup>th</sup> January 2022
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £41,247 for 2022/2023 agreed and approved at the above meetings. Noting that this was a 1.9% increase on that set for the previous year. Precept documentation confirms.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	This was noted in the previous two audits and from the spreadsheets submitted for audit it appears that the reporting is now being done qly <b>Recommendation to record within the minutes.</b> The year end bank reconciliation does show 3 bank statements that have been verified.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	Councils final accounts show reserves in the sum of £43,357 with earmarked reserves in the sum of £70,000. The parish council reserves policy was last updated 28.03.23 and should include any CIL reserves held.
<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>		<b>Internal auditor commentary</b>
<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 received is reported within the 6mthly report submitted to council but best practice states that these should be reported within the minutes as stated in section 5.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The Council Tax Authority notification, bank statements and minutes evidence the receipt of the precept of £41,247.00 received in two separate payments of £20,623.50 on 4th April and 12 <sup>th</sup> September 2022.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	The council received £3,035.56 in CIL money. Council is aware Annual CIL reports must be published by 30th June. <b>Recommendation: CIL funds need to be identified within the reserves held by the parish council and it is recommended that this should be included within the finance committee review and the councils reserve policy statement.</b>
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	No	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
<b>Additional comments:</b> <b>CIL funds need to be identified within the reserves held by the parish council and it is recommended that this should be included within the finance committee review and the councils own reserve policy statement.</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.
<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. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Do all employees have contracts of employment?</i>	Yes	The council had 1 employee on its payroll at the period end of 31st March 2023. Employment contracts were not reviewed during the internal audit which was carried out remotely. All salary payments are authorised by the Council. The minimum wage is not applied.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	No	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Custom guidelines and the council complies with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function is operated in accordance with HMRC guidelines. Cross checks have been completed on three payments covering salary and PAYE. All found to be in order. Deduction paid to HMRC 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?<sup>8</sup></i>	Yes	Council is aware of its pension responsibilities and the member of staff is a member of the Local Government pension scheme. Payments are made in accordance with timescales agreed with the Council's pension provider. The council completed a re-declaration of compliance with regard to automatic enrolment on 29 <sup>th</sup> June 2021. This is likely to be up for review and re-declaration in June 2024.
<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 and ensures there are itemised invoices submitted and approved by full council.
<b>Additional comments:</b>		

<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>		<b>Internal auditor commentary</b>
<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 Asset register for the financial year under review declared at year end to be £61,370.00 which is in accordance with the figure submitted in the draft AGAR. The Asset Register is published on the council's website. Although the approval of the asset register is not recorded it has been confirmed that this was discussed at the time of the insurance review at the September 22 meeting. <b>Recommendation to record within the minutes at the time of the insurance review that the asset register has been reviewed within the 12 months.</b>  As the internal audit was conducted remotely any records, deeds, articles and land registry title numbers were not reviewed.
<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>	Yes	The asset register value of £61,370 is the value declared as the councils assets on the accounting statements of the AGAR which were signed off and approved at the meeting of 27 <sup>th</sup> June 2023.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under ANSVAR – Charity and Communities (Essentials) Policy which includes property damage cover for one property.

<sup>9</sup> Practitioners Guide

***Additional comments:***

<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>		<b>Internal auditor commentary</b>
<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. There is evidence of reporting that is recorded within the minutes of each meeting.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agreed with period end statements, but the bank reconciliation was closed early at the end of March with 3 payments being made after the close of the bank statement. The figure used for the accounts included the payments made on 31 <sup>st</sup> March not included on the March bank statement.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the council's bank accounts are reported and recorded within the minutes in accordance with the councils internal control statement.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on an income and expenditure basis. All found to be in order and the financial trail from financial records to the accounts produced is evidenced.
<i>Financial trail from records to presented accounts</i>	Yes	There is a clear audit trail from the financial records held to the presented accounts.
<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 exceeding £25,000 part 3 of the AGAR has been completed, presented and approved by council at the meeting of 27 <sup>th</sup> June 2023.
<i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i>	N/A	As the council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<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	From the documentation submitted for the internal audit the parish council set the dates for the exercise of public rights as required by the 2015 regulations as being 13 <sup>th</sup> June to 22 <sup>nd</sup> July 2022
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	The council has met the requirements of the accounts and audit regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 as the following were published on the public website operated by the Council: <ul style="list-style-type: none"> <li>• Annual Internal Audit Report 2021/22</li> <li>• Section 1 – Annual Governance Statement 2021/22</li> <li>• Section 2 – Accounting Statements 2021/22</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 exercise of public rights</li> <li>• Conclusion of Audit</li> </ul>
<b>Additional comments:</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.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	Council considered the internal audit report at the meeting of 27 <sup>th</sup> September 2022
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly met	Internal Audit Report was considered at the meeting of the Parish Council on 27 <sup>th</sup> September- <ul style="list-style-type: none"> <li>• <b>A Website Accessibility Statement was recommended to comply with current legislation – This is still not available on the website although being addressed by resolving to set up a new website that can provide a website accessibility statement.</b></li> <li>• <b>Whilst minutes show apologies received these are still not being recorded as accepted. It was recommended at the previous audit that this should be addressed.</b></li> <li>• <b>Council still does not appear to have a Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public.</b></li> </ul> Other recommendations related to Financial Regulations, Standing Orders, Internal Control Policy including the frequency of budget reviews and additional documents to be available on the website have all been actioned.



<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed the internal auditor for the financial year ending 31 <sup>st</sup> March 2023 at the meeting of 28 <sup>th</sup> June 2022.
<b><i>Additional comments:</i></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>	Yes	The External audit report and conclusion of audit was discussed at the 24 <sup>th</sup> January 2023 meeting and is recorded within the minutes.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	The Clerk confirmed at the January meeting that all items raised concerned the budget monitoring and internal controls have been addressed – no further actions are outstanding for the financial year reviewed.
<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 council held its annual meeting of the parish council on 24 <sup>th</sup> May 2022 with its first item on the agenda the election of the Chairman and signing of the Declaration of Acceptance of Office as specified in the councils Standing Orders.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	Yes	<b>Whilst minutes show apologies received these are still not being recorded as accepted. It was recommended at the previous audit that this should be addressed.</b> <i>Comment: s85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification.</i>
<i>Is there a list of members’ interests held?</i>	Yes	There is a link within the parish council website to MSDC website for the register of interests for all current Parish Councillors.
<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>	Partly Met	Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000). Council is

<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

		working towards ensuring compliance with the requirements under the Transparency Code 2015 for those items that are relevant to the Council.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	Yes	<p>The council is correctly registered with the ICO as a Data Controller in accordance with legislation. Reference: ZA059707 Expiry 19<sup>th</sup> June 2023 with confirmation given that this has since been renewed. It is recommended that a copy of the ICO certificate be made available on the parish council website.</p> <p>The council still does not appear to have a Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public. This was picked up on the previous years audit.</p> <p><b>Recommendation: Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council should seek to review the information it holds and collate it into a publication scheme that is available on its website.</b> Templates are available from the SALC website</p>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	The Council has taken steps to ensure compliancy and reviews its policies on an annual basis. A range of documents were able to view on the website detailing the framework that the public can expect for the handling of requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	Partly Met	There is still no 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. It was resolved at the April 23 meeting that due to the

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

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

		current website being unable to provide a website accessibility statement that work is being done to obtain quotes from an alternative website to provide a new parish council website and the Clerk is working towards getting this set up
<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. Email contact details for councillors are not provided on the council website. In accordance with the Practitioners Guide the importance of smaller authorities using secure e-mail systems and gov.uk addresses, it is recommended every authority has its own e-mail addresses which is owned by the authority rather than relying on the use of personal e-mail addresses that can change regularly. This reduces the risk of correspondence going astray or being delayed.
<i>Is there evidence that electronic files are backed up?</i>	Yes	Confirmed that all files are securely backed up onto a google cloud backup.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.
<b>Additional comments:</b>		

Signed: **Karen Price**

Date of Internal Audit Visit: N/A    Date of Internal Audit Report: 26<sup>th</sup> July 2023

On behalf of Suffolk Association of Local Councils

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<sup>17</sup> Practitioners Guide