

## Internal Audit Report for Eriswell Parish Council for the year ending 31<sup>st</sup> March 2021

Clerk	Nicola Glading
RFO (if different)	
Chairperson	Elizabeth Hall
Precept	£14,125.00
Income	£14,503.92
Expenditure	£12,745.18
General reserves	£4,791.21
Earmarked reserves	£25,000.00
Audit type	<b>Annual</b>
Auditor name	Vicky Waples

### Introduction

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

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

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

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

## Methodology

When conducting the audit, the internal auditor may:

- carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2020/21 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

<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	Computerised cash sheets are used which provide details on the entries and the matters to which the council’s receipts and payments relate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The cashbook is kept up to date with a running tally of monies in the current account.
<i>Is the arithmetic correct?</i>	Yes	The accounting records were spot checked – they are well maintained, referenced the manner in which the payment was made and identified expenditure and income at any given point.
<b>Additional comments:</b> <i>The RFO has ensured that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</i>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council carried out its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	Council reviewed its Standing Orders at its meeting of 26 <sup>th</sup> January 2021, a copy of which can be found on the Council’s website and which are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council’s Financial Regulations were also reviewed at the meeting of the Council on 26 <sup>th</sup> January 2021, a copy of which can be found on the

		Council's website and which are based on the Model Financial Regulations produced by NALC in 2019.
Has the Council properly tailored the Financial Regulations?	Yes	Those seen on the website have been fully tailored to the Parish Council
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	In accordance with legislation, the Council's Standing Orders and Financial Regulations state that the Clerk is appointed as the RFO.
<b>Additional comments:</b>		

<p><b>Section 3 – Payment controls</b>                  The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	At each scheduled meeting, a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes. Spot checks were carried out on the payment schedules referred to in the minutes. Council shows good practise by ensuring that payments made away from the meeting are brought back to full Council as retrospective payments and approved at the next meeting.
Where applicable, are internet banking transactions properly recorded and approved?	<i>Not applicable</i>	Internet banking is not operated by the Council.
Is VAT correctly identified, recorded and claimed within time limits?	Yes	VAT is identified in the cash book and the year-end position of £724.92 is verified from records seen. The claims for the period ending review is 1

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

		April 19 to 31 March 2020 in the sum of £278.46 were settled during the year under review.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	No	Council does not use the General Power of Competence.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	There were no payments made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Not applicable	The Council has no Public Works Loan and as such incurred no interest payments for the period under review.
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b>		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
<b>Evidence</b>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	At the meeting of 26 <sup>th</sup> January 2021, Council's risk assessment documentation for the year ending 31 <sup>st</sup> March 2021 was considered as being adequate and covered in general terms the matters which could prevent a smaller relevant body from functioning.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Within its current risk assessment documentation, Council has taken steps to identify, assess and record the risks associated with its actions and decisions it has taken or considered taking during the year that could have

<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 £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		financial or reputational consequences and that appropriate action has been taken to ensure measures are in place to mitigate and manage the risk.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	Yes	Council has insurance in place under a Council Commercial Combined Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability: £10m and Fidelity Guarantee of £150k. The level of Fidelity Guarantee meets the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants. The meeting of 29 <sup>th</sup> September 2020, records that the Council has carried out an annual review of the insurance cover provided under its policy and confirmed that the terms of the policy remained acceptable, and cover was in place for all known risks and assets under the Council's remit.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Yes	Council carried out an annual review of its internal control procedures during the year under review, the written report of which was presented to full Council at its meeting of 26 <sup>th</sup> January 2021. Detailed documentation to support control procedures adopted by the Council for payments and budgetary process was seen during the internal audit review and is uploaded onto Council's website.
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year<sup>5</sup></i>	Yes	At the meeting of 27 <sup>th</sup> October 2020, Council formally reviewed the scope and effectiveness of the internal audit to be procured. This was further considered at the meeting of 26 <sup>th</sup> January 2021, within the adoption of the Internal Control Statement, Council reviewed the Internal Audit procedures which included a review of the effectiveness of internal audit.
<b><i>Additional comments:</i></b>		

## Section 5 – Budgetary controls

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

<sup>5</sup> Governance and Accountability Guide

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		Internal auditor commentary
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2020-2021 in the sum of £14,125 was approved by full Council at a meeting of 3 <sup>rd</sup> December 2019.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2020-2021 in the sum of £14,125 was also approved by full Council at the meeting of 3 <sup>rd</sup> December 2019 with the minutes acknowledging that this was an increase of 1.99% and would give a value of £42.06 for a Band D property.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure are included within the documentation presented to Councillors and submitted in accordance with the timescales as stated in Council's Standing Orders.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	Council's final accounts show general reserves in the sum of £4,791.21 with earmarked reserves in the sum of £25,000.00 (as approved at the meeting of 24 <sup>th</sup> November 2020).  <i>Council is reminded of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i>
<p><b>Additional comments:</b>  <i>Budget: Council has shown good practice by following the recommended key stages as to the budgetary process to be followed for the year:</i></p> <ul style="list-style-type: none"> <li>• <i>decide the form and level of detail of the budget;</i></li> <li>• <i>review the current year budget and spending;</i></li> </ul>		

<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

- *determine the cost of spending plans;*
- *assess levels of income;*
- *bring together spending and income plans;*
- *provide for contingencies and consider the need for reserves;*
- *approve the budget;*
- *confirm the precept or rates and special levies; and*
- *review progress against the budget regularly throughout the year.*

**Recommendation:**

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

**Section 6 – income controls**

The internal auditor will seek evidence to ensure income is correct managed – recorded, banked and reported and test mechanisms used to achieve this.

Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted at each scheduled meeting and summarised as income received to date. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	The council received precept of £14,125 during the year under review in April 2020. Evidence was provided showing a full audit trail from Precept being discussed and approved to that served on the Charging Authority to receipt of same in the Council’s Bank Account.



<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	For the year under review Council did not receive any CIL Receipts and has no CIL retained balance.
<b>Additional comments:</b>		

<b>Section 8 – 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>	<i>Not applicable</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>Not applicable</i>	

<b>Section 9 – Payroll controls</b>		
The Internal Auditor will check salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 <sup>st</sup> April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>	Internal auditor commentary	
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of 31 <sup>st</sup> March 2021. Employment contracts were not reviewed during the internal audit which was carried out via remote means.
<i>Has the Council approved salary paid?</i>	Yes	

<sup>7</sup> Community Infrastructure Levy Regulations 2010

<i>Minimum wage paid?</i>	No	All salary payments and amendments to contracts are approved by full Council.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Custom guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is outsourced to SALC and is operated in accordance with HM Revenue and Customs guidelines. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	The internal audit for the year ending 31 <sup>st</sup> March 2020 notes that at the meeting of 28 <sup>th</sup> January 2020 it was confirmed that Council noted compliance with the Pensions legislation.
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Yes	Council has noted the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020 - section 2.16 refers and submitted within Box 4 of the AGAR. All other employment expenses are reasonable and approved by full Council.
<b>Additional comments:</b>		

<p><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.</p>	
<b>Evidence</b>	Internal auditor commentary

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

<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 was reviewed during the Internal Audit Visit 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 (31.03.2021) is £59,981.84 which is reflected on the Council's Accounting Statements on the AGAR and shows nil movement for the year under review. No review of these records was undertaken during the internal audit which was carried out via remote means. The register submitted for internal audit and seen on the website is dated March 2021. Council has insurance for assets to the value of sums under generic headings covering playground equipment; street furniture and war memorials.
<i>Are 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>	Not seen	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	
<i>Cross checking of insurance cover</i>	Yes	
<p><b>Additional comments:</b>                  Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2020, on the valuation of its assets which required authorities to apply a reasonable approach to asset valuation which is consistent from year to year.</p>		

<p><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.</p>		
<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	Evidence was seen showing that bank reconciliations are completed on a quarterly basis and reconcile with the cash sheets. Overall there is reporting of bank balances within the financial reports submitted at each relevant meeting.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 <sup>st</sup> March 2021), the balance across the councils accounts stood at £5,601.23 as recorded in the Draft Statement of Accounts.

<sup>9</sup> Governance and Accountability for Smaller Authorities in England – March 2019

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that income, expenditure and bank reconciliations are reviewed and accepted at each meeting.
<p><b>Additional comments:</b>  <i>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 which aids decision-making, particularly when there are competing priorities. The council has understood that the bank statements are evidence provided by an independent party as to the state of the council's cash balances thereby allowing the RFO to ensure that any errors or omission in processing transactions are acted upon in a timely manner.</i></p>		

<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 a receipt and payment basis. All were found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	There is an underlying financial trail from financial records to the accounts produced.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Section 2 of Part 2 of the AGAR which was unsigned at the time of internal audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2019/20, it was able to certify itself as an exempt authority. At the meeting of 30 <sup>th</sup> June 2020, having agreed that the Council was exempt from a Limited Assurance Review, the Certificate of Exemption was approved by the Council. The adjusted Certificate of Exemption was approved at the meeting of 28 <sup>th</sup> July 2020.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of</i>	Yes	The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set,

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

<i>public right as required by the Accounts and Audit Regulations 2015?</i>		at the meeting of 18 <sup>th</sup> June 2020, for the year ending 31 March 2020 were from 30 <sup>th</sup> June to 11 <sup>th</sup> August 2020.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	The council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 as only the following were published on the public website operated by the Council: <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2020/21, page 4</li> <li>• Section 1 – Annual Governance Statement 2020/21, page 5</li> <li>• Section 2 – Accounting Statements 2020/21, page 6</li> <li>• Bank reconciliation</li> <li>• Analysis of variances</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</li> </ul>
<b>Additional comments:</b>		

<b>Section 12 – internal audit</b> The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>	<i>Internal auditor commentary</i>	
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The Annual Internal Audit for the year ending 31 <sup>st</sup> March 2020 was noted by full Council at its meeting of 30 <sup>th</sup> June 2020 with the recommendations considered at the meeting of 30 <sup>th</sup> March 2021.

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

<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations were contained within the written report: 1. Connection between the cashbook and bank statements 2. Review of most recent model Financial Regulations 3. Review of staff costs on the AGAR 4. Review of requirements for ICO registration
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed as the Council's Internal Auditor at a meeting of the Council on 27 <sup>th</sup> October 2020 for the period under review.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
<b>Evidence</b>	<i>Internal auditor commentary</i>	
<i>Has the previous external audit report been considered by the Council?<sup>12</sup></i>	<i>Not applicable</i>	As Council was a smaller authority with gross income and expenditure under £25,000 it was able to certify itself as exempt from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>Not applicable</i>	
<b>Additional comments:</b>		

<b>Section 14 – additional information</b>
The internal auditor will look for some additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.

<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.*

Evidence		Internal auditor commentary
<p><i>Was the annual meeting held in accordance with legislation?</i><sup>13</sup>                      (emergency Regulations as a result of the COVID-19 pandemic)<sup>f14</sup></p>	Yes	<p>Council did not hold an Annual Meeting during the year under review.  <i>Comment: In recognition of this being unprecedented times and following the Government's guidelines for staying at home and working remotely, the Government included within s.78 in the Coronavirus Act 2020 (made 4th April 2020) the ability for the Secretary of State to have the power to make Regulations to cover the provisions for the holding of meetings. The 2020 Regulations set out those provisions. This also repealed for the year under review, the requirement to hold an Annual Council Meeting. Council has followed these regulations and held its meetings via the Zoom Videoconferencing platform for its meeting between July 2020 and March 2021.</i></p>
<p><i>Is there evidence that Minutes are administered in accordance with legislation?</i><sup>15</sup></p>	Yes	<p>Council has ensured that its minutes have been uploaded onto its website and that each page is paginated. 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 minutes are formally approved as a true and accurate record.</p>
<p><i>Is there a list of members' interests held?</i></p>	Yes	<p>Evidence was seen on the District Authority's website of the Register of Interests for all current Parish Councillors.  <i>Council is reminded that whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district and must be published on the district council's website, where the parish council has its own website, its register of members' interests must also be published on that website. (Openness</i></p>

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

<sup>14</sup> The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

<sup>15</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972 and the Localism Act 2011

		<i>and transparency on personal interests - A guide for councillors – August 2012).</i>
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	<i>Not applicable</i>	The council does not act as a sole trustee.
<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 smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2020/2021 not later than 1 July: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register 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>For the year ending 31 March 2020 the above were seen on the Council's website.</i>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>16</sup></i>	Yes	The council is correctly registered with the IO as a Data Controller in accordance with legislation. Reference: ZA775815.
<i>Is the Council compliant with the General Data Protection Regulation(GDPR) requirements?</i>	Yes	The Council has taken steps to ensure compliancy and has shown good practice by ensuring that it has adopted a range of policies which 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

<sup>16</sup> Data Protection Act 2018



		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>17</sup></i>	Yes	Council has a clear 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>Guidance can be found on SALC's website:</i> <a href="https://www.salc.org.uk/advice/website-accessibility-regulations/">https://www.salc.org.uk/advice/website-accessibility-regulations/</a>
<i>Is there evidence that electronic files are backed up?</i>	Yes	
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Not applicable	
<b>Additional comments:</b>		

Signed: *Vicky Waples*

Date of Internal Audit Visit: 17.06.2021 & 22.06.21

Date of Internal Audit Report: 22 June 2021

On behalf of Suffolk Association of Local Councils

<sup>17</sup> Website Accessibility Regulations 2018