

Internal Audit Report for Orford and Gedgrave
for the audit year ending 31/3/2021

Clerk	Marie Backhouse
RFO (if different)	
Chairperson	Anne Macro
Precept	£ 28,000
Income	£ 33,731.18
Expenditure	£ 30,071.34
General reserves	£ 38,548
Earmarked reserves	£ 6,000
Audit type	Annual
Auditor name	Linda Harley

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

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 form the basis of their accounting system. 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	The cashbook is up to date and regularly reconciled.
<i>Is the arithmetic correct?</i>	Yes	A check of the arithmetic showed it is in order.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
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.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	At the meeting on 9/9/20 the council carried out an annual review of its NALC Model Standing Orders. Information relating to Financial Controls and Procurement are up to date.
Are Financial Regulations up to date and reviewed annually?	Yes	At the meeting on 20/1/21 the Council adopted the NALC Model Financial Regulations 2019. Comment: Council may wish to update the thresholds relating to contracts which are out of date.
Has the Council properly tailored the Financial Regulations?	Yes	The regulations are tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	It is noted in the Internal Control Document that the Clerk is the Responsible Financial Officer and a treasurer has been appointed to administer the Council’s finances.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

<p>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.</p>	
<p>Evidence</p>	<p><i>Internal auditor commentary</i></p>
<p>Is there supporting paperwork for payments with appropriate authorisation?</p>	<p><i>Partly met</i></p> <p>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements and overall were found to be in order. However, for some expenditure made by internet banking only 1 signatory had signed the order for payment and invoices had not been signed. Recommendation: Council should adhere to the procedures outlined in their own Internal Control Document relating to payments, which state that: ‘2 members of the council must sign every cheque or order for payment; consider each payment against invoices and sign the invoice.’</p> <p>At each full council meeting a list of payments is presented to ensure formal approval of expenditure. Details of payments made are not noted in the minutes. This item was raised in the internal audit from 2019/20. Recommendation: In accordance with Financial Regulation 5.2 Council should ensure that a detailed list of all payments be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract 4 of employment) may be summarised to remove public access to any personal information. 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. Council contributes towards the upkeep of the church yard.</p>

		Comment: For an open churchyard Council should be aware that the powers in the Local Government Act 1894 prohibit Council's involvement in property relating to the affairs of the Church e.g. maintenance or improvement of buildings or land or contributing to the costs.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	The Council produces detailed payment sheets for on-line bank payments, which are approved by the Council, however the samples seen were only signed by 1 signatory and invoices are not signed/authorised by signatories. Recommendation: Council, in using internet banking for the settlement of its accounts, should be mindful that all payments should be made in accordance with Council's Financial Regulations 6.9, and that evidence is retained showing which members approved the payment.
Is VAT correctly identified, recorded and claimed within time limits?	Yes	Identified in the cash book and the claim for the period under review in the sum of £453.49 is dated 1/10/20 to 31/1/21 and the sum of £1,762.28 is dated 16/4/20 to 29/9/20. Reclaiming VAT regularly is also included in the financial risk assessment form.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	The Parish Council adopted the General Power of Competence at its meeting of 15th May 2019.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	No	No payments were made under The LGA S137.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	No	The Council does not have any loans.
Additional comments:		

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £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.

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	This was considered and reviewed for the period under review at the meeting of the council on 20/1/21 and covers in general terms the matters which could prevent a smaller relevant body from functioning. The Council has continued to ensure that effective and efficient financial administration is in place. A wide range of formal policies, procedures and protocols have been adopted by the Council and these provide a solid foundation for the continuing operation of strong financial management and control.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	The risk assessment documentation show that all repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. The play area inspection and actions were noted in the minutes of 14/10/20.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	General insurance from RSA for the period under review shows core cover. Both Public and Employers Liability cover for £10 million is held. Fidelity Guarantee cover is £100,000 which given the current balances held by the Council is within the recommended guidelines. It is noted in the risk assessment documentation that an annual review is undertaken (before the time of the Policy renewal) of all insurance arrangements in place. This was minuted on 27/5/20.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	As approved at a meeting of full council on 8/7/20 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

⁴ Accounts and Audit Regulations

		control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective.
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year⁵</i>	Yes	The effectiveness of internal audit was discussed by full Council within the internal control statement submitted and approved at a meeting on 8/7/20. Council shows good practice by including in their risk assessment documentation that the internal auditor is appointed by the council. The Internal Auditor is supplied with the relevant documents to audit and the form to complete and sign for the External Auditor. Procedures are all covered in the 'Review of Effectiveness of the system of Internal Audit' which is reviewed annually.
Additional comments:		

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
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2020/21 was approved by full Council at a meeting on 11/11/2019. The sum of the budget was not included in the minutes. A comprehensive budget is published on the website. Comment: Council may wish to include in the minutes the sum of the budget.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £28,000 and formally approved at a meeting on 11/11/2019.

⁵ Governance and Accountability Guide

<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure are reported to Council in the quarterly reports submitted in accordance with Councils Standing Orders. Evidence was seen that Council has reviewed progress against the budget regularly throughout the year by publishing reports submitted to Council on its website.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council’s final accounts show general reserves in the sum of £38,548 with earmarked reserves in the sum of £6,000 with overall reserves standing at £44,548. Comment: the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure. At the current level, council’s general reserves are considered to be just within this level.
Additional comments:		

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>	<i>Partly met</i>	A number of items of income were cross-checked against the cash book and bank statement and quarterly reports and found to be in order but no receipts were available for 3 grants received. Comment: In accordance with proper practices the Responsible Financial Officer should ensure that accounting records contain day to day entries of all sums of money and that invoices/receipts are available for all receipts.

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

<i>Is income reported to full council?</i>	Yes	The Council is advised of all income in the quarterly reports from the Financial Officer. Comment: It is good practice to include a list of all income received in the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The Council received precept of £28,000 during the year under review in April and September.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	CIL funds received for the year under review show receipts of £708.22 as reported to full council. In accordance with the Regulations the council have received a proportion of CIL funds and ensured that retained balances are transferred to the earmarked reserves specifically allocated. The council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent. The annual report for the year ending 31/3/21 showing income received and retained balances was verified by the internal auditor and the council understands that it should comply with its duty to upload the annual report onto its website.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

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>No</i>	A system of petty cash is not used.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries 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 st 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.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	<i>N/A</i>	The Council has 4 employees during the period under review. Copies of P60s seen for all employees. It is noted in the Council’s risk assessment documents that salary rates are assessed annually by a committee and applied on 1 st April each year. Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council. In accordance with proper practices, the Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.
<i>Has the Council approved salary paid?</i>	<i>Yes</i>	
<i>Minimum wage paid?</i>	<i>Yes</i>	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	<i>Yes</i>	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	<i>Yes</i>	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. 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?⁸</i>	<i>Yes</i>	Council is aware of its pension responsibilities and has set up a NEST Pension Scheme. There are currently no members in that scheme and as such no pension contributions were due for the year under review. Comment: Council may wish to note in the minutes or include in their Internal Control Document that it is aware of its pension responsibilities.

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

<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Yes	Expenses payments are reasonable, supported by invoices and approved by 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	Declared value is £78,717.96 which agrees with the figure in box 9 of the AGAR for 'total assets'. The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states value as at the date of acquisition and where assets have been gifted or have an unknown value been given an approximate value Council shows good practice by including 'an annual review of assets is undertaken for insurance provision and maintenance provisions' in their risk assessment documentation.
<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>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	
		The asset register is up to date and auditor has been advised that a review was undertaken when the insurance was renewed at the meeting of 19/5/20. Comment : Council should note in the minutes the annual review of the asset register.

⁹ Governance and Accountability for Smaller Authorities in England – March 2019

<i>Cross checking of insurance cover</i>	Yes	It was noted in the minutes of 27/5/20 that the Council's insurance policy has been checked.
<i>Additional comments:</i>		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	<i>Yes</i>	In line with the Council’s own Financial Regulations bank reconciliations are completed quarterly and noted in the accounts. There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective. Regular bank reconciliations are included in the Internal Control Document. Council also notes in their risk assessment documentation that the treasurer reconciles bank statements monthly. A monitoring statement is produced regularly and presented to Council, discussed and approved at a meeting. This statement includes a breakdown of receipts and payments balanced against the bank
<i>Do bank balances agree with bank statements?</i>	<i>Partly met</i>	Bank balances agree with period end statements as at year end 31 st March for the period under review the balance across the Council’s accounts stood at : Unity Trust current account £10,229.88 Barclays Business Premium Account £25,767.76 Unity Trust Deposit Account £6,120.34 Barclays Community Account £1,305.27 dated 30/9/20 – This account was last used in 2018 and due to a bank error, the account has been made dormant and a bank statement is not available. Comment: Council to obtain supporting information as soon as they are able.

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council including a quarterly summary of income and expenditure in accordance with the Council's own Standing Orders.
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Section 11 – year end procedures		
Evidence	<i>Internal auditor commentary</i>	
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on an income and expenditure basis.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has completed Sections 1 and 2 of Part 3 of the AGAR. The smaller authority has disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the recommendations in this report raised under item 3 'Payment Controls' is not correct. Recommendation: Council change their assertion under item 7 of Section 1 of the AGAR to 'No'.

¹⁰ Annual Governance & Accountability Return (AGAR)

<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	The Council have not declared themselves 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	The internal auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council from 4/8/20 to 13/9/20.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	<p>Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:</p> <p>Before 1 July 2020 authorities must publish: Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited; Section 1 - Annual Governance Statement 2019/20, approved and signed, page 4 Section 2 - Accounting Statements 2019/20, approved and signed, page 5</p> <p>Not later than 30 September 2020 authorities must publish: Notice of conclusion of audit Section 3 - External Auditor Report and Certificate Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.</p> <p>It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that the Annual Internal Audit Report is also published and the auditor was able to verify this.</p>
Additional comments:		

Section 12 – internal audit

¹¹ Accounts and Audit Regulations 2015

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		Internal auditor commentary
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The Internal Auditor's Report for the year ending 31/3/2021 has been considered and reviewed by the Council at their meeting on 14/10/20 and accepted.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly met	<p>It was noted in the internal audit 2020 that 'in accordance with FR 5.2 Council should ensure that a detailed list of all payments be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised' – this has not been action.</p> <p>A further recommendation from the 2018/19 audit report suggested that 'the council should consider/ incorporating the written control procedures for payments by bank transfer or other electronic into the Internal Control Statement and Risk Assessment. Such controls should also include establishing a full audit trail with the authorisation of the necessary supporting documentation and/or approval with respect to each expense incurred.' – this item has been included in the Internal Control Document however the Council did not follow these procedures during this audit year.</p> <p>Recommendation: In accordance with their own financial Regulations, any items raised in internal or external audits should be notified to the Council and actioned.</p>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	Council appointed SALC as their internal auditor and this was noted in the minutes of 10/2/21.
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 taken into account.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the previous external audit report been considered by the Council?¹²</i>	No	There is no reference in the minutes that the external audit report has been considered by full Council. Recommendation: In accordance with the council’s own Financial Regulations, the external audit report should be considered by full Council.
<i>Has appropriate action been taken regarding the comments raised?</i>	No	The External auditor raised the following issue which has not been addressed: ‘In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation risk management and budgetary controls. We note that these matters were also raised in the 2018/19 internal audit report. The smaller authority has disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering ‘Yes’ to Section 1, Assertion 7, which, on the basis of the above, is not correct. The smaller authority must ensure that action is taken to address these areas in a timely manner.’ Recommendation: : In accordance with their own financial Regulations, any items raised in internal or external audits should be notified to the Council and actioned.

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 (ie. 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.

Additional comments:

Section 14 – additional information

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.

Evidence		Internal auditor commentary
<p><i>Was the annual meeting held in accordance with legislation?</i>¹³ (note to auditor- emergency Regulations as a result of the COVID-19 pandemic)^{f14}</p>	Yes	For the period in question, as a result of the COVID-19 pandemic the Council chose not to hold an Annual Meeting of the Parish Council.
<p><i>Is there evidence that Minutes are administered in accordance with legislation?</i>¹⁵</p>	N/A	Auditor was unable to check in this ‘virtual’ audit year.
<p><i>Is there a list of members’ interests held?</i></p>	Yes	A list of members interests held is available on the East Suffolk Council website.
<p><i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i></p>	Yes	The Parish Council act as sole trustee for the New Orford Town Trust (Registered Charity 10537290) and is Custodian Trustee for the Orford Recreation Trust (304804). The Council has completed box 9 on Part 1 of the AGAR and box 11 on part 2 of the AGAR stating this.
<p><i>Has the Transparency Code been correctly applied and information published in accordance with current legislation?</i></p>	Yes	To ensure compliance with the requirements of the Transparency Code for smaller authorities, Council has chosen to publish the following information on their website: Internal Audit Report

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

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

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

		List of Councillors and Responsibilities 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. Comment: Council may wish to consider publishing Items of Expenditure Above £100 including recoverable and non-recoverable VAT.
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?¹⁶</i>	Yes	The Council have registered with the Information Commissioner’s Office as a Data Controller under reference ZA255/291
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to ensure compliancy with the GDPR requirements and has produced a suite of policies to provide evidence of compliance with and understanding of the legislation.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i>	Yes	In line with The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018, Council have adopted a website accessibility statement and this was noted in their minutes of 9/9/20.
<i>Is there evidence that electronic files are backed up?</i>	Yes	Confirmation that electronic files are backed up weekly and stored on one-drive is included in the risk assessment documentation.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	The finance committee have terms of reference. Comment: Council may wish to review these annually inline with their policies.
Additional comments:		

Signed: *Linda Harley*

Date of Internal Audit Visit: N/A Date of Internal Audit Report: 02/07/2021

On behalf of Suffolk Association of Local Councils

¹⁶ Data Protection Act 2018

¹⁷ Website Accessibility Regulations 2018