

Internal Audit Report for Cavendish Parish Council for the period ending 31 March 2023

Clerk	C R Turner
RFO (if different)	
Chairperson	Malcolm Halliday
Precept	£ 27,450
Income	£ 47,617
Expenditure	£ 47,580
General reserves	£ 38,088
Earmarked reserves	£ 21,986
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:

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

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The RFO has put in place effective procedures to accurately and promptly record all financial transactions. The Council’s ledger (computerised cash sheet) is well maintained and accurate. The ledger and the minutes clearly identify the spending power used for each item, evidencing the council is operating within its mandate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Up to date accounting records are maintained throughout the year and referenced which provides evidence to support the Council's underlying accounting statements.
<i>Is the arithmetic correct?</i>	Yes	Spot checks were made and were found to be correct.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council's Standing Orders, as seen on the website, were those reviewed at the meeting of 8/3/23 and are based on the Model Standing Orders produced by NALC in 2018. Comment: To bring their Standing Orders fully up to date Council may wish to: increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and review Standing Order 18f (NALC Model Standing Orders) relating to the value of a contract exceeding the specified threshold.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations, were reviewed at a meeting on 8/3/23 and are based on the Model Financial Regulations produced by NALC in 2019. Comment: To bring their Financial Regulations fully up to date Council may wish to increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and update the figures relating to public contracts.
Has the Council properly tailored the Financial Regulations?	Yes	The Financial Regulations are tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	The Council appointed the Clerk as the Responsible Financial Officer and this was noted in the minutes of 8/3/23.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	The Council complies with its Financial Regulations and a sample of payments confirmed they were supported by invoices. At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. A sample taken shows that the Council had the legal power to approve payments. Invoices are initialled by 2 Councillors.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The Council does not use internet banking.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book. The claim for the period 28/2/22 to 24/11/22 in the sum of £3141.07 was settled during the year under review. This agrees to supporting accounting records.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The Council has not adopted the General Power of Competence.

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Payments made under the Local Government Act S137 were recorded separately and noted in R&P & Fixed Assets sheet. The payments were evidenced as being of direct benefit to the electorate and were within the limit of £8.82 per elector, for this capped power.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council does not have any loans.
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The Risk Assessment Document for the period 1 st April 2022 to 31 st March 2023 was considered at a meeting of the Parish Council on 8/3/23 and covers in general terms the matters which could possibly prevent a smaller relevant body from functioning. They have taken appropriate steps to manage those risks including the introduction of internal controls and external insurance cover. The Council has appropriate arrangements in place for the inspection of play areas. Comment: Within its Risk Management Document, Council has identified a number of risks to property; finances and personnel and has taken steps to control the risk - all of which are clearly identified within the document as approved by Full Council.

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 £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<p><i>Is there evidence that risks are being identified and managed?</i></p>	<p>Yes</p>	<p>Council has a comprehensive Financial Risk Assessment which identifies the risks associated with ensuring that public finances are adequately protected and managed and has taken steps to mitigate such risks. Comment: The documentation of the specific control procedures that have been adopted by the council for payments not only protects the RFO but also fulfils an internal control objective. It is noted in the minutes of 14/9/22 the receipt of the annual play inspection report and that a monthly report is carried out.</p>
<p><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></p>	<p>Yes</p>	<p>General Insurance is in place under a Zurich Commercial Policy Schedule, under a long term agreement until March 2025, and shows core cover including Business Interruption, Public Liability £12m and Employer's Liability of £10m. Fidelity Guarantee Cover is £250,000 which is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept. Council reviewed its current insurance cover at the meeting of 8/3/23.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p>The Council has shown that it has a sound system of internal control which facilitates the effective exercise of its functions, ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk. These were reviewed on 8/3/23.</p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>	<p>Yes</p>	<p>The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 8/3/23. Comment: by reviewing the terms of reference for internal audit, Council has followed guidance within the Governance and Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</p>
<p>Additional comments:</p>		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	<p>The Council prepared and formally approved the budget for the year, prior to the setting of the precept at the meeting of 12/1/2022. The minutes from the Finance committee meeting had been circulated to provide information to Councillors and are published on the website.</p> <p>Comment: Council shows good practice by evidencing that it has followed the recommended key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"> • decide the form and level of detail of the budget; • assess levels of income; • provide for contingencies and consider the need for reserves; • approve the budget.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The full Council has considered, approved and adopted the annual precept for the year. This was set at £ 27,450 at the same meeting.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Budgetary control is monitored by the Finance committee, with the minutes of the meetings being circulated to all Councillors. Comparisons between budgeted and actual income and expenditure is included within the documentation periodically circulated to Councillors in accordance with Council’s own Standing Orders.
<i>Reserves held – general and earmarked⁶</i>	Yes	Council’s final accounts show general reserves in the sum of £38,088 with earmarked reserves in the sum of £21,986.

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

		<p>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 within this level.</p>
<p><i>Additional comments:</i></p>		

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	Expected income was received, properly recorded and promptly banked. A number of items of income were cross checked against cash book and bank statements and found to be in order. Comment: in accordance with Proper Practices, the Responsible Financial Officer ensures that the accounting records contain entries from day to day of all sums of money received
<i>Is income reported to full council?</i>	Yes	All income received by the parish council is reported as part of the Financial Reports submitted by the RFO. The RFO ensures that monies received are promptly banked. Comment: Council may wish to note any income received in the minutes or append the financial reports to the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The precept figure of £27,450 agrees with the Council Tax Authority's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	The Council has not received any funds from the CIL, which is not operated within West Suffolk.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
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>	N/A	The Council does not have a system of petty cash.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of 31 st March 2023. Employment contracts were not reviewed during the internal audit, but all salary payments are authorised by full council. Comment: in accordance with Proper Practices, 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>	Yes	
<i>Minimum wage paid?</i>	N/S	
<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 Council has robust payroll arrangements in place. The payroll function is operated within the RTI system and outsourced to SALC. Cross-checks were completed on two payments covering salary and PAYE and were found to be in order. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs, if applicable, on or before the dates prescribed. A copy of the P60 was seen.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	Inline with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties. This was registered with The Pensions Regulator and noted in the minutes of 8/3/23.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All other payments are reasonable and approved by the Council.
Additional comments:		

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

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Council's assets are properly maintained and efficiently managed. The Asset Register was reviewed during the Internal Audit for year-end (minuted 8/3/23) and accurately 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 (31.03.2023) was £861,167 which agrees with box 9 of the AGAR. All assets have been stated as at the acquisition value and where assets have been gifted or where there is no known value have been given the proxy value of £1. The register has been updated with any additions or disposals during the year. Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means
<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 has been stated on the Annual Governance and Accountability Return (AGAR) which was signed at the time of Internal Audit.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under its Parish Council insurance policy for assets under its ownership.
Additional comments:		

⁹ Practitioners Guide

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Statements reconciling each of the Council’s bank accounts with it’s accounting records are prepared on a regular basis and reconcile with the cash sheets. They are subject to independent review by Councillors. Comment: The RFO, as evidence of good financial practice, provides evidence of the bank reconciliations at each meeting to be verified by the Parish Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective – to enable the prevention and detection of inaccuracies.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with supporting period end statements and as at 31 st March 2023 stand at: £60,560.45 across all accounts held by the Council.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The bank balances are included in the financial reports circulated to Councillors. Comment: Council may wish to include bank balances in their minutes or append the financial reports to the minutes.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounting statements prepared during the year are produced on a Receipts and Payments basis and agree to the cashbook. All were found to be in order.
<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 AGAR¹⁰ documents been completed?</i>	<i>Partly met</i>	As Council's gross expenditure exceeds £25,000 the Council has correctly completed part 3 of the AGAR. However, the Council has not approved the AGAR and published it on the authority's website before 1/7/23. Recommendation: The Council must approve Section 1 Annual Governance Statement, before approving Section 2, Accounting Statements and both must be approved and published on the authority's website before 1/7/23. Council should change the assertion for Item 7 on Section 1, the Accounting Statement, to 'NO' as they have not taken note of all items raised by the internal and external audits from the 2021/22 audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	<i>N/A</i>	The Council does not meet the criteria to declare itself exempt from the external audit.
<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 confirm that the details of the arrangements for the exercise of public rights for the period ending 31 st March 2023 were on the public website used by the Council.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

	<p>and the Transparency Code for Smaller Authorities and has published the following on a public website: Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2) Accounts and Audit Regulations 2015. Bank Reconciliation for the period ending 31st March 2022 Comment: Council may wish to also publish their analysis of variances</p>
<p><i>Additional comments:</i></p>	

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The internal audit report was considered by the Council at their meeting of 14/9/22. It was noted that the Finance Committee would progress any actions required.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>Partly met</i>	The following item was raised by the internal auditor: <ol style="list-style-type: none"> 1. Changes to AGAR – actioned. 2. Provision for the excise of public rights – actioned. 3. Notification in the minutes that apologies have been accepted by the Council – not actioned. Please see recommendation under item 14.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The appointment of SALC as the Internal Auditor was noted in the minutes of 8/3/23.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	Yes	The Council received the external audit report which was noted in the minutes of 9/11/22. The Finance Committee will review the report.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>Partly met</i>	The following items were raised by the external auditor: <ol style="list-style-type: none"> 1. Failed to approve AGAR in time to publish it by 1/7/22 - not actioned and also failed to approve and publish the AGAR by 1/7/23. 2. Failed to make provision for the exercise of public rights as the approval date was after the start of the period. 3. Failed to answer no to assertion 4 of the Annual Governance Statement. 4. Changes to AGAR – actioned.
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Parish Council was held on 11/5/22 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 Schedule 12, paragraph 7(2) and Schedule 15(2).
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Partly met	<p>The Council's Minutes are well presented and provide clear evidence of the decisions taken by the Council in the year. The minutes clearly document the approval of the previous minutes and that they are duly signed. Minute pages are not numbered consecutively. Apologies are received but not accepted.</p> <p>Recommendation: 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. This item was also raised under the previous year's audit.</p> <p>Council may wish to ensure that their minute pages are consecutively numbered.</p>
<i>Is there a list of members' interests held?</i>	Yes	Whilst there was no direct link from the Parish Council's website to the District Authority's website for the Register of Interests for all current Parish

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

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

		Councillors, the Registers of Interests were seen on the District's website. Comment: Council should be aware 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 or a link providing access to the District's website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	Yes	The Parish Council acts as sole trustee for the Finbow-Ambrose Cavendish Village Sports and Recreational Trust (Charity no. 1047595). The end of year accounts was submitted for the internal audit review showing the monies distributed and receipts received. The Annual Trustee meeting was held on 9/11/2022.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	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 has published the following information on a public website for the year 2022/23: 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 Details of Public Land and Building assets / asset register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller. Under the data Protection Act 2018 and Registration ZA192194 refers

¹⁵ Data Protection Act 2018

<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 is aware that this should be monitored at all times to ensure compliancy. The Council's Privacy Notices were seen on the parish council's website. Council has completed the following documents which are also available to view on the Council's website: Data Protection Impact Assessment and Data Protection & Information Management Policy; Subject Access Request Policy & Subject Access Procedure Policy; Data Retention and Disposal Policies.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has published on its website a website accessibility statement – in line with Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	In line with the Practitioners Guide, the Council has an official email address for correspondence cavvpc@outlook.com Comment: Council might wish to consider the use of a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Such an address would be owned by the parish council (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021) refers.
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council has in place a system whereby an auto back-up of Council's day today records to a cloud-based system takes place on a daily basis.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	No	Council operates with a Finance and Planning Committee. Comment: Council may wish to adopt terms of reference for their committees and ensure they are reviewed and adopted at each annual council meeting.
Additional comments:		

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

SALC Internal Audit Report template (v.3)
Last reviewed: 30th January 2023

Signed: *Linda Harley*

Date of Internal Audit Report: 10/7/23.

On behalf of Suffolk Association of Local Councils