

Internal Audit Report for for the period ending 31 March 2024

Clerk	Vicki Gay
RFO (if different)	
Chairperson	Sue rose
Precept	£14,000
Income	£15,893 (rounded)
Expenditure	£19,517 (rounded)
General reserves	£13,164
Earmarked reserves	£0
Audit type	Annual
Auditor name	Sandra Brown

Introduction

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

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

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

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

Methodology

When conducting the audit, the internal auditor may:

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

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are referenced. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position on a monthly and annual basis. This provides good evidence to support the council’s underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
Additional comments:		

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	At a meeting on 6 March 2024 the Council carried out an annual review of its Standing Orders. Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (2018) The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. <i>Comment: Council may wish to update at the next review the public contracts figure from £25,000 to £30,000 which have been increased – 21 December 2022</i>
Are Financial Regulations up to date and reviewed annually?	Yes	At a meeting on 6 March 2024 the Council carried out an annual review of its Financial Regulations. Council's Financial Regulations, are based on the NALC Model Financial Regulations 2019 <i>Comment: Council may wish to update at the next review the public contracts figure from £25,000 to £30,000 which updated 21 December 2022.</i>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed the Clerk to be responsible for the administration of the financial affairs of the relevant authority. This is confirmed within Council's own Financial Regulations.

¹ Section 151 Local Government Act 1972 (d)

Additional comments:

Section 3 – Payment controls		
<p>The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.</p>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<p>A selection of random payments were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A financial report is provided to Council at each meeting.</p> <p>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.</p>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<p>Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of some of the Council's expenditure.</p> <p>There is clear evidence of good practice - payments are checked and authorised by two councillors and online authorisation is then completed by the approved members.</p> <p><i>Comment: Council may wish to include internet banking procedures used by Council in their Financial Risk Assessment and Internal Controls.</i></p>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<p>VAT is identified in the cash book with the reclaim for the period covering the year 2022-2023 in the sum of £1013.25 being verified in the cashbook and bank statements.</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	<p><i>The General Power of Competence has not been adopted by Council, although discussed by Council there is no formal minute to show that Council confirmed it met the eligibility criteria to exercise the GPOC or that the power was adopted.</i></p>

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	No payments were made in the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no such loan
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The risk assessment was reviewed at a meeting of Council on 6 March 2024.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year in order to avoid financial or reputational consequences. It is noted the Council is responsible for play equipment with a monthly and annual inspection report carried out by West Suffolk Council and presented at each meeting of Council. It is noted a nominated Councillor carries out a weekly inspection of the play area.

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<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><i>Partly Met</i></p>	<p>Council has insurance in place under a specialist policy for local councils through Clear Councils with Aviva with the Council's Risk Assessment confirming: Public liability: £10m, Employer liability £10m <i>Comment: The recommended figure for Fidelity Guarantee cover is year-end balances plus 1st instalment of precept received. When Council next reviews its insurance cover it should ensure this is within the recommended guidelines.</i> Insurance premium was paid at a meeting of Council on 7 November 2023 however there is no formal minute reference that the insurance was reviewed to ensure it met Councils needs. Recommend: Council follows their own financial risk assessment and ensures it carries out an annual review of insurance cover.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p>At the meeting of Council on 6 March 2024 it was evidenced that the Council has a financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective.</p>
<p><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><i>Partly Met</i></p>	<p>A parish councillor was appointed to review Council's internal audit arrangements at a meeting of Council on 6 March 2024. The internal auditor assumes this included the scope and effectiveness of internal audit in accordance with the Accounts and Audit Regulations 2015. Recommend: A minute reference is made that Council has met Regulation 6 of the Accounts & Audit Regulations 2015 which requires the authority to conduct each financial year a review of the</p>

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

		<p>effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.</p> <p><i>Comment: If required SALC has a template Internal Control Statement and Report available on their website to download which includes the effectiveness of internal audit. By reviewing the terms of reference for internal audit the council will have followed guidance and demonstrated it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></p>
<p>Additional comments:</p>		

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2023/2024 was approved at the Council meeting of 8 November 2022.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £14,000 for the year 2023/2024, as confirmed at the above meeting, with a clear minute reference being made.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes clearly evidence that Council receives a full financial report for each meeting which includes budget. Council following its own Financial Regulations which state a quarterly review of expenditure against budget takes place.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council, as at year-end show General Reserves in the sum of £13,164 and Earmarked Reserves in the sum of £0 with overall reserves standing at £13,164 The generally accepted recommendation with regard the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between 3 and 12 months net revenue expenditure. At the current level, council’s general reserves are considered to be high. <i>Comment: Council may wish to put in place a General Reserves Policy which shows good practice.</i>
Additional comments:		
Good practice in that recommended key stages of the budgetary process are as follows: <ul style="list-style-type: none"> - <i>decide the form and level of detail of the budget</i> 		

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

- *review the current year budget and spending*
- *assess levels of income*
- *bring together spending and income plans*
- *provide for contingencies and consider the needs of reserves*
- *approve the budget*
- *confirm the precept*
- *review progress against the budget regularly throughout the year*

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported Council within the financial reports presented at each meeting.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	Council received precept in the sum of £14,000 from West Suffolk District Council for the period under review in April. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	During the year under review, Council have received no CIL receipts.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
<i>Additional comments:</i>		

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>		
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had one employee on its payroll at the period end of 31 March 2024. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed they have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
<i>Minimum wage paid?</i>	N/A	No employee is paid the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation. The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>.Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and is carried out by the Clerk. Salary payments are made on a bi-monthly basis. Deductions paid to HM Revenue

		and Customs during the year under review were made in accordance with timescales as set out in the regulations. 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>	Yes	Council is aware of its pension responsibilities and is part of the Suffolk County Council pension scheme with payments being made on behalf of the Clerk.
<i>Have pension re-declaration duties been carried out</i>	Yes	The Clerk has confirmed Council completed a re-declaration of compliance to the Pension Regulator on 13 February 2023.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All staff expenses and additional costs claimed are approved by full Council.
Additional comments:		

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

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

<p><i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i></p>	<p>Yes</p>	<p>The Asset Register had a declared purchase value of £68,505 and shows an uplift of £3493 for the year ending 31 March 2024 and is entered in Section 2, Box 9 of the 2023/24 AGAR.</p> <p>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.</p>
<p><i>Is the value of the assets included? (Note value for insurance purposes may differ)</i></p>	<p>Yes</p>	<p>The Asset Register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states two values one at the date of acquisition and where assets have been gifted or have an unknown value have been given an approximate value, the other the insurance valuation.</p>
<p><i>Are records of deeds, articles, land registry title number available</i></p>	<p>Not covered</p>	<p>Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.</p>
<p><i>Are copies of licences or leases available for assets sited at third party property?</i></p>	<p>Not covered</p>	<p>Licences or leases for any assets sited at third party property were not reviewed during the internal audit which was carried out via remote means.</p>
<p><i>Is the asset register up to date and reviewed annually?</i></p>	<p>Yes</p>	<p>The asset register was reviewed by Council at its meeting on 6 March 2024 confirming it covers assets within the ownership or responsibility of the Council.</p>
<p><i>Cross checking of insurance cover</i></p>	<p>Partly Met</p>	<p>Council's own Risk Assessment confirms all assets are insured with Aviva. The internal auditor was not provided with the insurance schedule. Recommend: Council ensures the when the annual insurance review is undertaken Council satisfies itself there is adequate cover of assets in place.</p>

⁹ Practitioners Guide

Additional comments:

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation of both accounts are correctly verified by the Council on a regular basis. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Yes	<i>Bank balances agree with period end statement and, as at year end (31st March) for the period under review the balance across the Council's accounts stood at £13,164.63 Unity Trust Current Account £7,971.35 Unity Trust Savings Account £5914.97 Unpresented payments: £721.69</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank Balances are included within the finance report submitted to the Council at each meeting. The minutes of Full Council meetings, demonstrate that a review of the bank reconciliation has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis and all found to be in order.
<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. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	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 Parish Council had gross income and expenditure not exceeding £25,000 for the year 2022/23 it was able to certify itself as an exempt authority which was confirmed at a meeting of Council on 9 May 2023.
<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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector’s rights during Summer 2023. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as 5 June to 14 July 2023 with the date of the notice being 1 June 2023.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure not exceeding £25,000 it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2023 as it published the following on its website:

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<p>Certificate of Exemption Internal Audit Report Section 1 - Annual Governance Statement Section 2 - Accounting Statements Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</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 for the period ending 31 st March 2023 was formally considered and reviewed at a meeting of full Council on 9 May 2023.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	No recommendations were made as confirmed in the Council minutes of 9 May 2023.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2024 at the meeting of 6 March 2024. <i>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i>
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	N/A	Council declared itself exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
Additional comments:		

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

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Parish Council was held on 9 May 2023 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Absence is noted and approved</i>	Partly Met	Apologies are noted but not approved. <i>Comment: Whilst minutes show resolutions to receive apologies (where appropriate) there is no formal record to show that Council has approved the absence if appropriate.</i> Recommend: s.85 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 the that period, cease to be a member of the authority.’ Council is advised to ensure that all absences are not merely recorded but approved, if appropriate by the Council thereby ensuring that the absence is not treated as unapproved.
<i>Is there a list of members’ interests held?</i>	No	The internal auditor was unable to find a list of members interests on the Council’s website. Recommend: Council either uploads a list of members interests on the Council’s website or a link is clearly visible to West Suffolk District Council’s list of Troston Council members interests.

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

<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	To ensure compliance with the requirements of the Transparency Code for small authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2023/24 not later than 1 July: Internal Audit Report List of Councillors Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register And that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency Code for smaller authorities – December 2014
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Certificate Registration number ZA201187 expiring 21.8.2024.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Partly Met	Council has taken steps to ensure compliancy, however such documentation appears limited (Information Security Incident Report & Information Protection Policy) and should be reviewed on an annual basis and updated with changes in legislation if necessary and populated with a review date and further planned reviews. Recommend: The following is adopted by Council: Procedures for dealing with subject access and freedom of information requests Procedures for dealing with data breaches Data retention policies including disposal <i>Comment: SALC has template Data Protection and Management Policy available on their website to download which Council may wish to adopt.</i>

¹⁵ Data Protection Act 2018

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council operates with an official email address: trostonpc@outlook.com <i>Comment: Council may wish to consider moving to a .gov.uk domain – The Practitioner's Guide 2014 5.2.10 of the guide states 'all parish, town and community councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications...'</i>
<i>Is there evidence that electronic files are backed up?</i>	Yes	The internal Auditor presumes Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council did not operate any committees.
Additional comments:		

Signed: *S.J. Brown*

Date of Internal Audit Report: 30 April 2024

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide