

Internal Audit Report for Great Barton for the period ending 31 March 2023

Clerk	Amanda Jackson
RFO (if different)	(Locum) Linda Harley
Chairperson	Maggie Dunn
Precept	£33,587.00
Income	£39,862.03
Expenditure	£37,990.27
General reserves	£10,563.00
Earmarked reserves	£74,105.77
Audit type	Annual
Auditor name	Victoria Waples

Introduction

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

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

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

Methodology

When conducting the audit, the internal auditor may:

- 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.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance and the Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the Council on both a monthly and annual basis.
<i>Is the arithmetic correct?</i>	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order
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 reviewed its Standing Orders at its meeting of 20 th February 2023. Those seen on the website are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013 and been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.

Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 20 th February 2023 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022. <i>Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been tailored to the Parish Council as appropriate.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	During the year under review in accordance with Section 151 of the Local Government Act 1972(d) (financial administration), Council appointed a person to be the RFO. Effective January 2021, the role has been carried out by a Locum RFO under contract. The contract was extended for a further six months at the meeting of 20 th February 2023 and is due to expire on 30 th September 2023. <i>Comment: in accordance with Council's FR 7.8, a full business case should be considered by the Council prior to the employment of interim staff.</i>
Additional comments:		

<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>	
Evidence	<i>Internal auditor commentary</i>

¹ Section 151 Local Government Act 1972 (d)

Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is clearly identified in the cashbook and claimed in accordance with the guidelines for local authorities and similar bodies. The year-end position was verified as £1,936.86. The claim for the period ending 31 st March 2022 was verified as having been received by the Council on 4 th April 2022.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The Parish Council is not eligible to use the General Power of Competence..
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Payments under this power are shown on the cash sheet totalled £9607.48 and were noted under a separate column in the cash-sheet. <i>Comment: noting that s137 is a power of last resort, upon a review of the payments made the following should be noted:</i> <i>Payments relating to expenses incurred to celebrate the Queen's Jubilee in the sum of £1,742.43 - Section 144 of the Local Government Act 1972 allows the Parish Council to contribute to organisations encouraging persons to visit their area for recreation, health purposes trade fairs or exhibitions.</i> <i>Payments relating to the speed signs totalling £4,635.37 – Section 30 of the Local Government and Rating Act 1997 gives Parish/Town Councils the power to contribute to traffic calming measures if it will be of benefit to the area. In these cases, the above powers might have been more appropriate for such donations.</i>

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

		All other expenditure incurred under this power was within statutory guidelines and limits and deemed by the Council to be in the interests of and bring benefit to its area and any of it or all of some of its inhabitants.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<i>Council has no such loans.</i>
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 submitted for Internal Audit 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 for the year under review was adopted by full Council at its meeting of 20 th February 2023.
<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 to manage in order to avoid financial or reputational consequences. <i>Comment: Council has understood the requirement to ensure that having identified risks there is an appropriate structure in place to mitigate or manage the risk either by toleration, treatment, transfer or termination.</i>
<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	Council has insurance in place under a specialist policy for local councils with Ansvar Insurance which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £100thousand. <i>Comment: Council has considered its level of Fidelity Guarantee noting that recommended guidance states that Fidelity Cover should be equal to at least</i>

		<p><i>the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May.</i></p> <p>It was reported at the meeting of 17th October 2022 that the Council's insurance be approved to be placed with a new insurer and that amendments had been made to the insurance policy in light of the assets held by the Council. The minutes of 20th February 2023 also demonstrate that a copy of the Allotment Associations Insurance had been received.</p> <p><i>Comment: Council has noted that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, have been taken to mitigate and manage the risk.</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	Yes	<p>The Council's internal control measures are contained within its Internal Control Statement which was presented to and adopted by full Council at its meeting of 16th May 2022 and as reviewed at the meeting of 20th February 2023.</p> <p><i>Comment: In accordance with the Accounts and Audit Regulations 2015, Council is aware that it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures on place to address the risks associated with the management of public finances. At the next review, Council might also want to consider revising the document to reflect the roles being undertaken by the Clerk and Locum RFO.</i></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>	Yes	<p>The effectiveness of internal audit was covered within the Internal Control Statement which was adopted by full Council at its meeting of 16th May 2022 and again at the meeting of 20th February 2023.</p> <p><i>Comment: by reviewing the terms of reference and effectiveness for internal audit, the council has followed guidance and demonstrated that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate</i></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	The budget for the year 2022-2023 in the sum of £33,587 (as seen on the file on the Council's website) was approved at the Council meeting of 13 th December 2021 with the minutes evidencing the amount being set. <i>Comment: to provide clarity on the budget being set and to demonstrate that Council has decided the form and level of detail of the budget to be set, Council has evidenced, via a minute reference, the budget being formally approved.</i>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £33,557 for 2022/2023, as confirmed at the same meeting with the minutes. <i>Comment: In accordance with guidance, Council might wish to demonstrate best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year.</i>
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Reports providing evidence of comparisons between budgeted and actual income and expenditure are submitted to full Council and form the basis for monitoring progress during the year.
<i>Reserves held – general and earmarked⁶</i>	Yes	At year-end Council's accounts show general reserves in the sum of £10,563.00 with earmarked reserves in the sum of £74,105.77. <i>Comment: in May 2022, following guidance, Council adopted a General Reserve Policy which would be used to assist the Council with a review into the level of general reserves to be adopted and held by the Council.</i>
Additional comments: Council shows good practice by ensuring the recommended key stages as to the budgetary process are followed for the year and has ensured that progress against the budget is reviewed regularly throughout the year.		

Section 6 – income controls

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

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.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council and included within the Council's Financial Statements as submitted in accordance with Council's own Standing Orders. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £33,587 during the year under review in April and September 2022. Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 13 th December 2021, served on the Charging Authority to receipt of same in the Council's Bank Account
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	Council receives no such receipts.
Additional comments:		
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>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

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. Whilst employment contracts were not reviewed during the internal audit, the Locum RFO has confirmed that the Clerk has an employment contract (employment commenced on 13 th March 2023 as confirmed at the meeting of 20 th March 2023).
<i>Has the Council approved salary paid?</i>	Yes	All salary payments are authorised by full Council.
<i>Minimum wage paid?</i>	No	The minimum wage is not applied to the Council employee.
<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. Council is aware of its pension responsibilities and payments were made in accordance with timescales agreed with the Council's Pension Provider.
<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 outsourced to Suffolk Association of Local Councils (approved at the meeting of 26 th September 2022). Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	The minutes of 16 th May 2022, confirmed that the Council reviewed its pension provision, and that re-declaration was due in 2023. At year end no

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

		employee is within the workplace pension scheme as the Clerk does not meet the criteria for the minimum salary paid.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by the Finance 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
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Asset Register was reviewed during the Internal Audit Visit for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2022) is £136,167.80 reflecting movement allowing for acquisitions during the year under review.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	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. <i>Comments: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities on the valuation of its assets which requires authorities to apply a reasonable approach to asset valuation which is consistent from year to year. Where amendments to values are made, Council will need to include an explanation in the change to previously recorded assets within the Supporting Statements to the Accounts.</i>

⁹ Practitioners Guide

<i>Are records of deeds, articles, land registry title number available?</i>	N/A	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 asset register up to date and reviewed annually?</i>	Yes	The asset register was presented to council for formal approved at the meeting of 20 th February 2023, and it is confirmed that it reflects the figure declared on the DRAFT Accounting Statements of the AGAR which were submitted for internal audit review.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under all risks cover for its assets as per the insurance schedule seen with specific cover for the two VAS units.
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	Once the Clerk was given access to the banking records, evidence was seen showing that bank reconciliations were completed during the year and reconcile with the cash sheets. Overall there is reporting of bank balances within the financial reports submitted at each relevant meeting (post October 2022). <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. The council has understood that the bank statements are evidence provided by an independent party as to the state of the council's cash balances thereby allowing the RFO to ensure that any errors or omission in processing transactions are acted upon in a timely manner.</i>
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 st March 2023), the balance across the councils accounts stood at £84,668.77 as recorded in the Statement of Accounts and Accounting Statements.

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The minutes show that bank reconciliations are given within the Financial Reports are received and accepted at each meeting (post October 2022).
Additional comments:		

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 were found to be in order.
<i>Financial trail from records to presented accounts</i>		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	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 2 of the AGAR. Section 1 - Annual Governance Statement and 2 - Accounting Statements of the AGAR were completed by the RFO and are still to be submitted to full Council.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review for the year 21/22.
<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 is able to confirm that the Council correctly made make proper provision during the year 2022/23 for the exercise of public rights for the year ending 31 st March 2022. The dates set were 13 th June to 27 th July 2022.
<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 for smaller authorities with income and expenditure not exceeding £25,000 for the year ending 31 March 2022 and published the following on a public website: Certificate of Exemption

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		Annual Internal Audit Report Section 1 – Annual Governance Statement Section 2 – Annual Accounting Statements – audited accounts Notice of the period for the exercise of public rights
Additional comments:		

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 2022 was formally considered and adopted at the meeting of 16 th May 2022. The Clerk as RFO was authorised to make amendments to ensure the Financial Regulations with particular reference to payments made electronically were updated. The following recommendation as raised in the internal audit report for the period ending 31 st March 2022, has been considered and fully implemented: 1. Tailor Financial Regulations to the Parish Council to reflect the procedure followed for Internet Banking as outlined in the Council’s Internet Banking Policy.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	Council has taken action to address any further comments that were raised within the internal audit report for the year ending 31 st March 2022, none of which have a significant impact on the financial management of the council. <i>Comment: Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.</i>
<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 2023 at the meeting of 20 th February 2023. <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		Internal auditor commentary
Has the Council considered the previous external audit report? ¹²	Yes	At the meeting of full Council of 26 th September 2022, Council considered the report from the External Auditor for the year ending 31st March 2022. The Notice of Conclusion was seen on the Council's website.
Has appropriate action been taken regarding the comments raised?	Yes	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.

Additional comments:

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		Internal auditor commentary
Was the annual meeting held in accordance with legislation? ¹³	Yes	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 16 th May 2022 in accordance with legislation in place at that time.

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.

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

<p><i>Is there evidence that Minutes are administered in accordance with legislation? ¹⁴</i></p>	<p>Yes</p>	<p>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 approval is given for the minutes to be so signed. <i>Comment: Council is reminded that in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page. The minutes seen for internal audit do not demonstrate that each page of the minutes for that meeting has been given a unique reference number.</i></p> <p>At the meeting of 20th June 2022, the Council resolved to adopt the Model Councillor Code of Conduct 2020, as produced by the Local Government Association (LGA), for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. <i>Comment: a copy of the recently adopted Code should be published on the Council's website in place of the Code readopted in 2016.</i></p>
<p><i>Is there a list of members' interests held?</i></p>		<p>The Internal Auditor was unable to find a direct link from the Parish Council's website to the District Authority's website for the Register of Interests for all current Parish Councillors although the Registers of Interests were seen on the District's website. <i>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> <i>(Openness and transparency on personal interests - A guide for councillors – August 2012)</i></p>
<p><i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i></p>	<p>N/A</p>	<p>Council does not have any Trustee Responsibilities.</p>
<p><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>Partly met</p>	<p>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).</p>

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

		<p><i>Comment: Council might wish to consider working towards ensuring compliance with the requirements under the Transparency Code 2015.</i></p> <p>It is noted that the links for a number of documents on the website relating to the items for discussion as per the agendas issued are no longer working. The Locum RFO has confirmed that those relating to January through to March 2023 have been verified as being in place and that the Council is in communication with the website host to determine how and when the links may be restored.</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The council is correctly registered with the IO as a Data Controller in accordance with legislation. Reference: Z2866452 Expiry (was 25.09.22).
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<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>	<i>In progress</i>	During the year under review, Council experienced an issue relating to the access of email accounts following the change in Clerks. It was reported that access to historical emails under a previous "great barton gmail" account has not been successful. At the meeting of 21 st November 2022, the Council was in agreement that the email account moving forward would be infoqbpc@gmail.com . It is assumed that this email account is directly linked to the parish council and not connected to a personal email account. <i>Comment: for the purposes of user management, Council should ensure</i>

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

		<p><i>that at all times the Proper Officer is able to add and remove member and Officer email accounts.</i></p> <p>Recommendation: Council should 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 5.204-5.207 of the Practitioners' Guide to Proper Practices – March 2022) refers.</p>
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council continues with its 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>	Yes	Council operates with one Standing Committee – Planning and the Terms of Reference were reviewed during the internal audit review and found to be compatible with the actions undertaken by the committee.
<p>Additional comments: <i>Transparency Code 2015 - To ensure full compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), the following information should be published in accordance with the required timescales:</i></p> <p><i>quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000;</i></p> <p><i>annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations.</i></p>		

Signed: *U S Waples*

Date of Internal Audit Review: 29.04.23 & 06.05.23 & 09.05.23
 On behalf of Suffolk Association of Local Councils

Date of Internal Audit Report: 09.05.2023