

Internal Audit Report for Hepworth Parish Council for the year ending 31st March 2021

Clerk	Helen Corris
RFO (if different)	
Chairperson	Louise Robinson
Precept	£7,205.00
Income	£7,918.01
Expenditure	£7892.38
General reserves	£5,828.42
Earmarked reserves	£2122.00
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:

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

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet which allows the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis.
<i>Is the cash book up to date and regularly verified?</i>	<i>Partly met</i>	The RFO has ensured that the cashbook is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system. <i>Comment: Council should note the treatment of cancelled cheques which should not be regarded as income but as negative expenditure.</i>
<i>Is the arithmetic correct?</i>	Yes	The accounting records were spot checked and found to be in order. Overall there were well maintained and referenced with the manner in which the payment was made and identified expenditure and income at any given point.
Additional comments: Recommendation: in order to ensure that council’s income is not overinflated, it should note that the treatment of cancelled cheques, to ensure that there is no financial impact, is that the original entry should be reversed as opposed to the money being declared as income.		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council carried out its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council reviewed its Standing Orders at its meeting 4 th March 2021, a copy of which can be found on the Council's website and which are based

		on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations which were reviewed at a meeting of 2 nd September 2020 are based on the Model Financial Regulations as produced by NALC in 2019.
Has the Council properly tailored the Financial Regulations?	Yes	The Council's current Financial Regulations have in the main 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 a person to be responsible for the administration of the financial affairs of the relevant authority. Council's own Financial Regulations (1.8) state that the Clerk is the RFO.
Additional comments: <i>Comment: it is noted that the Financial Regulations shown on the Council's website are those as adopted by the Council on 3rd March 2016. Council should consider replacing these with the version adopted on 2nd September 2020.</i>		

<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>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	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. Payments made away from the meeting are brought back to full Council as retrospective payments and approved at the next meeting.

¹ Section 151 Local Government Act 1972 (d)

Where applicable, are internet banking transactions properly recorded and approved?	<i>Not applicable</i>	Internet banking is not operated by the Council as payments are made by cheque of the Council approved debit card.
Is VAT correctly identified, recorded and claimed within time limits?	<i>Partly met</i>	VAT is clearly identified in the cash book with the year-end position of £140.93 being stated in the cashbook. The claim for the period under review as submitted after the year-end was reviewed by the Internal Auditor. The claim for the period ending 31 st March 2020 as identified in the year-end accounts for that year in the sum of £184.17 was received during the year under review.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	<i>No</i>	The Council has not adopted the General Power of Competence.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	<i>Yes</i>	Payments made under this power for the year under review totalled £100.00 and were made within statutory limits and guidance.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	<i>Not applicable</i>	
<p>Additional comments: <i>Council continues to demonstrate good practise by ensuring that a schedule of payments which arise on a regular basis of a continuing contract is submitted to full Council for approval at each meeting.</i></p>		

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

² Localism Act

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation submitted for Internal Audit details risks as identified in previous years and has been reviewed for all the risks associated with the functioning of a smaller authority.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has taken steps to identify, assess and record the risks associated with its actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences and that appropriate action has been taken to ensure measures are in place to mitigate and manage the risk.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	<p>Council has insurance in place under a Parish Protect Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability: £10m; Business Interruption: £5k and Fidelity Guarantee of £500k. The level of Fidelity Guarantee meets the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants. At renewal. Council was in a three-year long-term agreement.</p> <p><i>Comment: whilst Council renewed its insurance during the year under review, there is no minute reference to show that a review of the insurance effected by the Council has been undertaken.</i></p>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	<p>In accordance with the Accounts and Audit Regulations 2015, Council reviewed the effectiveness of the system of internal control as described under its Statement of Internal Control at its meeting of 4th March 2021.</p> <p><i>Council has shown good practice and understands the requirement to have in place safe and efficient arrangements to safeguard public money and has used the control checks identified to ensure that all agreed measures are in place thereby assessing that it mitigates such risks and that the findings are reported back to full Council in a timely manner.</i></p>
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year⁵</i>	Yes	Within its Internal Control document, Council reviewed the effectiveness of internal audit.

⁴ Accounts and Audit Regulations

⁵ Governance and Accountability Guide

	<p><i>By reviewing the terms of reference and effectiveness for internal audit, 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: Recommendation: Council should consider evidencing, via a minute reference and prior to renewal of its insurance, that a review of Council's assets and liabilities has been undertaken and that there are no further undertakings requiring additional premiums or amendments.</p>	

<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</p>		
Evidence	Internal auditor commentary	
<i>Verify that budget has been properly prepared and agreed</i>	<i>Partly met</i>	The budget for the year 2020–2021 was set at a full Council Meeting on 9 th January 2020. There is however no details as to the budget being set.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	<i>Partly met</i>	The precept for the year 2020-2021 was approved by full Council at the same meeting of 9 th January 2020 with no details within the minutes as to the amount to be requested.
<i>Regular reporting of expenditure and variances from budget</i>	<i>Partly met</i>	At the meeting in September 2020, Council received and reviewed the budget to actual report including variances.
<i>Reserves held – general and earmarked⁶</i>	Yes	<p>Council's final accounts show general reserves in the sum of £5,828.42 and earmarked reserves in the sum of £2122.00.</p> <p><i>Council is reminded of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is</i></p>

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><i>in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i></p>
<p>Additional comments: Recommendation: to demonstrate good practice, Council should ensure that it follows 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; • review the current year budget and spending; • determine the cost of spending plans; • assess levels of income; • bring together spending and income plans; • provide for contingencies and consider the need for reserves; • approve the budget; • confirm the precept or rates and special levies. <p><i>Comment: Council should also note the requirement under its own Standing Order 17 of the timescales at which it should review the progress against the budget regularly throughout the year.</i></p> <p>Recommendation: Council should note guidance as issued under the Practitioners Guide 2020 which states that an authority needs to have regard to the need to put in place a General Reserve Policy.</p>	

<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.</p>		
<p>Evidence</p>	<p>Internal auditor commentary</p>	
<p><i>Is income properly recorded and promptly banked?</i></p>	<p>Yes</p>	<p>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.</p>

<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted at each meeting and summarised as income received to date. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £7,205 during the year under review in April 2020. Evidence was provided showing a details of the Precept form 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>	Not applicable	Council did not receive any CIL receipts in the year under review.
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>	Not applicable	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	Not applicable	

Section 8 – Payroll controls The Internal Auditor will check salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 st April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary

⁷ Community Infrastructure Levy Regulations 2010

<i>Do all employees have contracts of employment?</i>		Council had 1 employee on its payroll at the period end of 31 st March 2021. Employment contracts were not reviewed during the internal audit which was carried out via remote means.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	Not applicable	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Custom guidelines. All expenditure including the Clerk's overtime is approved by full Council.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Not applicable	The payroll function for the year under review was carried out by SALC and is operated in accordance with HM Revenue and Customs guidelines. There were no applicable deductions due to be paid to HM Revenue and Customs for the year under review.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	During the previous year, Council completed its re-declaration of compliance with regards to automatic enrolment duties with no staff being automatically re-enrolled.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Partly met	Council approves all expenses due to be paid to the Clerk in accordance with its own Financial Regulations. Council should note the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020 - section 2.16 refers and submitted within Box 4 of the AGAR.
Additional comments: Recommendation: Council is advised to rework Box 4 and Box 6 of the Accounting Statements - Section 1 of the AGAR removing the Parish Clerk Expenses from Box 4 and including them in Box 6 as per Proper Practices.		

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

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

<p>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.
<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	It is noted that the declared value for all assets at year-end (31.03.2021) was £29,277 which shows movement in the register of £3,000 (Village Sign) since the value as declared on 31 st March 2020. It has been confirmed that the Asset Register has been recalculated as the previous year's audit identified an inaccuracy.
<i>Are records of deeds, articles, land registry title number available?</i>	Not applicable	<p><i>Comment: if Council is to amend agreed figures from previous years, then it should write the word RESTATED on the accounts of the previous year.</i></p> <p>No records of deeds, articles or land registry titles were reviewed or submitted during the internal audit process.</p>
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register is still to be signed off by the council although it is stated as £29,227 on the AGAR to be presented to full Council.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its fixed assets under a Parish Protect Policy for assets to the value of all risks items as specified on its insurance schedule.
<p>Additional comments: <i>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2020 on the valuation of its assets and has ensure that where the acquisition value of the asset at the time of first recording is used, that method of valuation is consistently applied. Should this be amended Council will need to publish and provide explanations in changes in value to any previously recorded assets.</i></p>		

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.

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

Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted at each meeting.
<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, the balance across the councils accounts stood at £7,950.42.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank Balances are submitted to the Council at each meeting. <i>Comment: the RFO has ensured that 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.</i>
<p>Additional comments: <i>In accordance with Proper Practices, Council has implemented a system whereby a Councillor carries out a review of the Council's banking internal control by formally signing off the bank reconciliation. This is not only good practice but also is a safeguard for the RFO and fulfils one of the authority's internal control objectives.</i></p>		

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis.
<i>Financial trail from records to presented accounts</i>	Yes	There is an underlying financial trail from financial records to the accounts produced.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete Section 2 of Part 2 of the AGAR.

¹⁰ Annual Governance & Accountability Return (AGAR)

<p><i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i></p>	<p>Yes</p>	<p>As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2019/20, it was able to certify itself as an exempt authority. The minutes show that at the Annual Meeting of 14th May 2020, Council signed the Certificate of Exemption.</p> <p><i>Comment: Council might wish to be aware that prior to the signing of the Certificate of Exemption, the minutes should record that Council, having satisfied itself that it meets the criteria for exemption, is able to certify itself exempt from an external audit due.</i></p>
<p><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></p>	<p>Yes</p>	<p>The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set for the year ending 31 March 2020 were from 19th May until 29th June 2020.</p>
<p><i>Have the publication requirements been met in accordance with the Regulations?¹¹</i></p>	<p>Yes</p>	<p>The council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 as the following were published on the public website operated by the Council: for the year ending 31st March 2020:</p> <ul style="list-style-type: none"> • Certificate of Exemption, page 3 • Annual Internal Audit Report, page 4 • Section 1 – Annual Governance Statement 2020/21, page 5 • Section 2 – Accounting Statements 2020/21, page 6 • Analysis of variances • Bank reconciliation • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
<p><i>Additional comments:</i> Recommendation: it is suggested that the Accounting Statements are revisited prior to submission to the Council and Boxes 4 and 6 adjusted to reflect comments raised under payroll above.</p>		

Section 12 – internal audit

¹¹ Accounts and Audit Regulations 2015

The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		Internal auditor commentary
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The Annual Internal Audit for the year ending 31 st March 2020 was considered by full Council at its meeting of 2 nd July 2020 with further items addressed at the meeting of 2 nd September 2020.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following recommendations were made within the audit report for the year ending 31 March 2020: 1. Review of Asset Register to agree to figures as declared on the AGAR 2. Compliance with GDPR Regulations
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed as the Council's Internal Auditor at a meeting of the Council on 4 th March 2021 for the period under review.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
Evidence		Internal auditor commentary
<i>Has the previous external audit report been considered by the Council?¹²</i>	Not applicable	As Council was a smaller authority with gross income and expenditure under £25,000 it was able to certify itself as exempt from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	Not applicable	See comment above.
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 some 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 <i>(note to auditor- emergency Regulations as a result of the COVID-19 pandemic)</i> ^{f14}	Yes	Council held its Annual Meeting on 14 th May 2020. In recognition of this being unprecedented times and following the Government’s guidelines for staying at home and working remotely, the Government included within s.78 in the Coronavirus Act 2020 (made 4 th April 2020) the ability for the Secretary of State the power to make Regulations to make provisions for the holding of meetings. The 2020 Regulations set out those provisions. Council has followed these regulations and held its meetings online.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	Partly Met	Council is reminded that minutes become legal once they are approved by the council and signed by the chairman of that meeting as an accurate record. Loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page. <i>Council is reminded that once approved, draft minutes should be removed from its website and should be destroyed. Council is recommended to ensure the approved minutes of the following minutes replace the Draft version on the website: 07.01.21; 05.11.20; 24.09.20; 02.09.20; 24.07.20; 25.06.20;</i>
<i>Is there a list of members’ interests held?</i>	Yes	Evidence was seen on the District Authority’s website of the Register of Interests for all current Parish Councillors.

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

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

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

		<i>Council is reminded that whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district and must be published on the district council's website, where the parish council has its own website, its register of members' interests must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012)</i>
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	<i>Not applicable</i>	The council does not act as the sole trustee for any trusts.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly met</i>	Recommendation: to ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2020/2021 not later than 1 July: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁶</i>	Yes	The Council is correctly registered with the ICO as a data controller. Registration Certificate ZA434557 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	The Council has taken steps to ensure compliancy and has a suite of policies which provide details as to the information held by the council, who it is shared with and how it is used.

¹⁶ Data Protection Act 2018

		<i>Council might wish to ensure such documentation is reviewed on an annual basis and updated with changes in legislation and populated with a review date and further planned reviews.</i>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i>	No	The Council has pages on a community website which has no website accessibility statement and there is no evidence to demonstrate that the Council has checked its own pages on the website for any accessibility problems or produced a plan to address these problems and fix them 'within reason'. Guidance can be found on SALC's website: https://www.salc.org.uk/advice/website-accessibility-regulations/
<i>Is there evidence that electronic files are backed up?</i>	Yes	The Clerk ensures that the Council's records are backup in the manner approved by the Council.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Not applicable	Council does not operate a committee system.
<p><i>Additional comments:</i> Recommendation: As The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force, Council should ensure that at the very minimum it publishes on its pages of the website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.</p>		

Signed: Victoria S Waples

Date of Internal Audit Visit: 08.05.21, 12.05.21 Date of Internal Audit Report: 14.05.2021

On behalf of Suffolk Association of Local Councils

¹⁷ Website Accessibility Regulations 2018