

## Internal Audit Report for Laxfield Parish Council

for the audit year ended 31/3/2021

Clerk	Karen Gregory
RFO (if different)	
Chairperson	S Innes
Precept	£ 42,430
Income	<b>£ 88499.35</b>
Expenditure	<b>£ 65874.37</b>
General reserves	£
Earmarked reserves	£45,000 (£27,666 CIL)
Audit type	Annual
Auditor name	Linda Harley

### Introduction

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

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

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

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

## Methodology

When conducting the audit, the internal auditor may:

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

<b>Section 1 – proper bookkeeping</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	<i>Yes</i>	The council uses excel spread sheets to form the basis of their accounting system. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	<i>Yes</i>	The cash book is up to date. This provides good evidence to support the council’s underlying statements.
<i>Is the arithmetic correct?</i>	<i>Yes</i>	Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
<b><i>Additional comments:</i></b>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	<i>Yes</i>	At the meeting of 8/3/2021 Council carried out an annual review of its own Standing Orders (minuted as carrying out a review of all policies and procedures) which are based on the Model Standing Orders produced by NALC in 2018 .
Are Financial Regulations up to date and reviewed annually?	<i>Partly met</i>	At the meeting of 8/3/21 Council carried out an annual review of its own Financial Regulations (minuted as carrying out a review of all policies and procedures) which are based on the Model Financial Regulations produced by NALC.
Has the Council properly tailored the Financial Regulations?	<i>Yes</i>	The Council has tailored the Financial Regulations to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	<i>Yes</i>	It is included in the Council’s Internal Control Document that the Clerk is the RFO. Comment: Council may wish to note this annually in the minutes.
<b><i>Additional comments:</i></b>		

**Section 3 – Payment controls**

<sup>1</sup> Section 151 Local Government Act 1972 (d)

<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>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<p>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. At each full council meeting a list of payments is presented to ensure formal approval of expenditure and this is correctly minuted. 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. The Register of payments made is published on the website. The Council shows good practice by also including transfers between accounts on this register. Overall invoices have been initialled as approved by the Chair.</p> <p>Comment: council may wish to include either in the minutes or on the register of payments, the power to make payments.</p>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<p>There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. All transactions are listed in the monthly Register of Payments and signed off at each Parish Council meeting. Dual authorisation is in place and The Clerk is able to transfer money between accounts and this is shown in the Register of Payments document when transfers have taken place.</p>

		It is noted in the internal control document that the clerk logs payments onto the electronic system to be authorised by an approved councillor or two councillors to sign every cheque.
Is VAT correctly identified, recorded and claimed within time limits?	Yes	Identified in the cash book and the claim for the period under review in the sum of £4,492.57 is noted in the cashbook and minutes of 8/2/21.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	Council has not adopted the General Power of Competence.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	The council did not make any payments in this audit year under LGA Section 137.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	Total payments of £11,289.18 were made to the Public Works Loan Board in this financial year. These were clearly noted in the cashbook. The council had outstanding Public Works Board Loans as at 31st March 2021 of £102,020.95 (as per the notification from United Kingdom Debt Management Office and as declared on the Annual Governance and Accountability Return). Repayments of interest were made during the year in accordance with the schedule seen.
<b><i>Additional comments:</i></b>		

## Section 4 – Risk management

<sup>2</sup> Localism Act

<sup>3</sup> 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.

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	<p>This was considered and reviewed for the period under review at the meeting of the council on 8/3/20 and covers in general terms the matters which could prevent a smaller relevant body from functioning. The Council has continued to ensure that effective and efficient financial administration is in place.</p> <p>A wide range of formal policies, procedures and protocols have been adopted by the Council and these provide a solid foundation for the continuing operation of strong financial management and control.</p>
<i>Is there evidence that risks are being identified and managed?</i>	Yes	<p>It is included in the Council's Internal Control Document that regular risks assessments are under taken.</p> <p>The Council noted in their minutes of 8/3/2021 that the financial risk assessment had been checked as part of the revue of policies and procedures.</p> <p>Council shows good practice by implementing a training policy, which was noted in the minutes of 8/2/21 and by arranging an independent inspection of the children's play area 8/3/2021.</p>
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	Yes	<p>General insurance from Axa for the period under review shows assets are covered under an 'all risks' policy. Both Employers and Public Liability cover for £10 million is held. £150,000 of Fidelity Cover is held which given the current balances held by the Council is within guidelines.</p> <p>Clerk shows good practice by including in the minutes changes to insurance throughout the year (e.g. 13/7/20 new insurance in place for tractor and ride on mower, which is held under a separate certificate of motor insurance)</p>

<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	<p>Yes</p>	<p>As approved at a meeting of full council on 8/2/21 it was evidenced that the Council has a comprehensive financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support 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 has been carried out during the year<sup>5</sup></i></p>	<p>Yes</p>	<p>It is included in the Council’s Internal Control Document that a review of the effectiveness of internal audit will be carried out during the year.                  Comment: Council may wish to note in the minutes that this has been carried out.</p>
<p><b><i>Additional comments:</i></b></p>		

<sup>4</sup> Accounts and Audit Regulations

<sup>5</sup> Governance and Accountability Guide



<b>Section 5 – Budgetary controls</b>		
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		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2019/20 in the sum of £42,430 was approved by full Council at a meeting on 19/01/2020. The draft budget is put together by the Finance Committee who then present it to full Council.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £42,430 and formally approved at a meeting on 13/1/2020.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes examined evidence comparisons between budgeted and actual income and expenditure is included within the documentation circulated to councillors and accords with the Council’s own Standing Orders. This is also included on the website.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	The Council’s final accounts show general reserves in the sum of £0 with earmarked reserves in the sum of £45,000 (Projects as part of PIIP) with restricted reserves standing at £27,666 (CIL)
<b>Additional comments:</b>		

**Section 6 – income controls**

<sup>6</sup> 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	A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money and that income received is promptly banked.
<i>Is income reported to full council?</i>	Yes	Income is listed in the Register of Payments, which is discussed and approved at each meeting and posted on the website.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The Council received precept of £42,430 during the year under review, from Mid Suffolk District Council in April and September.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	CIL funds received for the year under review show receipts of £10,108.60 on 2/4/2020 and £9222.92 on 5/10/2020 , total receipts of £19,331.52 as reported to full council and in accordance with invoices from Mid Suffolk District Council. In accordance with the Regulations the council have received a proportion of CIL funds and ensured that retained balances are transferred to the earmarked reserves specifically allocated. The annual report for the year ending 31/3/2021 showing income received and retained balances was verified by the internal auditor and the council had complied with its duty to upload the annual report onto its website.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
<b>Additional comments:</b>		

<sup>7</sup> Community Infrastructure Levy Regulations 2010

<b>Section 7 – petty cash</b>		
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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is petty cash in operation?</i>	N/A	A system of petty cash is not in operation.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
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 <sup>st</sup> April 2011, 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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Do all employees have contracts of employment?</i>	<i>N/A</i>	The Council has 1 employee during the period under review. Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council. In accordance with proper practices, the Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. Copy of P60 seen for K Gregory.
<i>Has the Council approved salary paid?</i>	<i>Yes</i>	
<i>Minimum wage paid?</i>	<i>Yes</i>	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	<i>Yes</i>	The payroll function is operated through SALC, in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	<i>Yes</i>	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	<i>Yes</i>	During the audit year, there were no pension contributions due. At the meeting of 30th January 2019, the minutes noted there was no automatic enrolment applicable for its employee.

<sup>8</sup> The Pension Regulator – [website click here](#)

<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Yes	Expenses payments are reasonable, supported by invoices and approved by the Council.
<b>Additional comments:</b>		

<b>Section 9 – Asset control</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	The value of the asset register at 31/3/2021 is £74,006. This agrees with the figure in box 9 ‘Total fixed assets’ on part 2 of the AGAR. The asset register lists items under insurance that fall within the Council’s remit for maintenance and ownership. The register states value as at the date of acquisition and where assets have been gifted or have an unknown value been given an approximate value.
<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	

<sup>9</sup> Governance and Accountability for Smaller Authorities in England – March 2019

		The council shows good practice by including the annual inspection of assets, the updating of the asset register and insurance in their financial risk assessment.
<i>Cross checking of insurance cover</i>	Yes	Updating insurance cover is included in the Financial Risk Assessment which was reviewed by the Council on 8/3/21. Comment: Council may wish to make a separate note in the minutes to confirm that the insurance has been cross checked against the updated asset register.
<b><i>Additional comments:</i></b>		

<b>Section 10 – bank reconciliation</b>		
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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed monthly, distributed to all Parish Councillors, signed off by the Chair and Clerk and reviewed by the Chair of the Finance Committee each quarter. All are published on the website.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 <sup>st</sup> March) for the period under review the balance across the Council’s accounts stood at: Barclays Community Account £6,380.59 Barclays Savings Account £21,942.11 Barclays Reserve Account £48,532.68 Total balances £76,855.38 which agrees with boxes 7 and 8 of the AGAR.

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank reconciliations are noted in the minutes. The RFO has ensured that the bank reconciliation is part of the key tools for management as it assists with the regular monitoring of cash flows which aids decision making, particularly when there are competing priorities.
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<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<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.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has completed Sections 1 and 2 of Part 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The internal auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council from 8 <sup>th</sup> July to 18 <sup>th</sup> August 2020. The exercise of public rights 2019/20 has been extended to 30/8/20 with no requirement for the notice to include the first 10 working days of July 2020, due to the Coronavirus pandemic.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	The Council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 and published the following on a public website: Section 1 – Annual Governance Statement of the AGAR

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

<sup>11</sup> Accounts and Audit Regulations 2015



	<p>Section 2 – Accounting Statements of the AGAR Section 3 – The External Auditor Report and Certificate 2018/19, page 6 Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. Council has provided an explanation of their significant variances which is published on the website.</p>
<p><b><i>Additional comments:</i></b></p>	

<b>Section 12 – internal audit</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The previous internal audit report was reviewed by the Council at the full meeting on 13/7/20.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	Appropriate action has been taken regarding the recommendations raised. This was noted in the minutes of 13/7/20.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed as the internal auditor for this financial year, which was noted in the minutes of 8/2/20.
<b><i>Additional comments:</i></b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous external audit report been considered by the Council?<sup>12</sup></i>	Yes	The Limited Assurance Review for the period ending 31/3/2020 was presented to the full council at its meeting on 11/1/2021 where it was accepted and approved by the council.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	The following matters had come to the external auditor’s attention although it is noted that there were no matters that had given cause for concern: The smaller authority has submitted its AGAR and supporting documentation prior to 30 November 2020; however, we have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and ‘other’ matters.
<b>Additional comments:</b>		

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

<b>Section 14 – additional information</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup> <i>(note to auditor- emergency Regulations as a result of the COVID-19 pandemic)</i> <sup>f14</sup>	N/A	For the period in question, as a result of the COVID-19 pandemic the Council chose not to hold an Annual Meeting of the Parish Council.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>15</sup>	N/A	Unable to verify as a virtual audit was undertaken.
<i>Is there a list of members’ interests held?</i>	Yes	Regularly updated and noted in the minutes.
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	No	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>	Partly met	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 2020/21 not later than 1 July: Internal Audit Report (published) List of Councillors and Responsibilities (published) Items of Expenditure Above £100 including recoverable and non-recoverable VAT ( published) End of Year Accounts (published)

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

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

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

		Annual Governance Statement (published) Asset Register (published) 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)?<sup>16</sup></i>	Yes	The Council has registered with the ICO as a data controller under reference ZA185889 in accordance with legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Partly met	The Council has published its Data Protection policy on the website. Comment: to be fully compliant with the General Data Protection Regulations the Council should consider adopting and publishing the following documents: <ul style="list-style-type: none"> <li>• Impact assessments</li> <li>• Privacy notices (published inc. for employees and evidence of review)</li> <li>• Procedures for dealing with subject access and freedom of information requests</li> <li>• Procedures for dealing with data breaches</li> <li>• Data retention policies including disposal)</li> </ul>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>17</sup></i>	Yes	The Council have published a website accessibility statement in line with The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 and this was noted in the minutes of 12/10/20 that the website was now compliant.
<i>Is there evidence that electronic files are backed up?</i>	No	There is no evidence in the risk assessment documents that electronic files are backed up.

<sup>16</sup> Data Protection Act 2018

<sup>17</sup> Website Accessibility Regulations 2018

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>No</i>	The Council does not have terms of reference for their committees. Comment: Clerk is aware that they should be in place and will action in 2021/22 audit year.

Signed: *Linda Harley*

Date of Internal Audit Visit: N/A      Date of Internal Audit Report: 24/5/21

On behalf of Suffolk Association of Local Councils