

Internal Audit Report for Laxfield Parish Council for the year ending 31 March 2022

Clerk	Karen Gregory
RFO (if different)	
Chairperson	Sue Innes
Precept	£42,430
Income	£86,089
Expenditure	£65,116
General reserves	£17,828.24
Earmarked reserves	£46,437.37 CIL + £33,562.63 Total £80,000
Audit type	Annual
Auditor name	Sandra Brown

Introduction

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

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

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

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

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 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 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 a computerised spreadsheet 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>	Yes	This provides good evidence to support the Council’s underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are very well maintained and clearly identify expenditure and income at any given point.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>At the meeting on 10 January 2022 the Council carried out an annual review of its Standing Orders and confirmed at a meeting of Council on 14 February 2022. Use of the Model Standing Orders (NALC 2018) Comment: Council may wish to update item on procurement as per NALC amendment – April 2022</i>
Are Financial Regulations up to date and reviewed annually?	Yes	<i>At the meeting on 10 January 2022 the Council carried out an annual review of its Financial Regulations and confirmed at a meeting of Council on 14 February 2022. Use of the NALC Model Financial Regulations Comment: Council may wish to update the footnotes pg.15 procurement thresholds (Update - January 2022)</i>
Has the Council properly tailored the Financial Regulations?	Yes	<i>Financial Regulations have been tailored to the Council.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	<i>In accordance with legislation the Council has appointed the Clerk as the RFO as per Council's Internal Control Document. Comment: Council may wish to make a minute reference annually to the appointment of RFO.</i>
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<i>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. A list of payments & receipts is presented to Council at every meeting to ensure formal approval of expenditure with a minute reference made. The monthly register of payments & receipts includes any transfer of monies between accounts and is uploaded to the website 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. Comment: Council may wish to include the power under which payment can be made on the monthly register.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<i>All payments and transfers are listed within the financial report and approved by Council at each meeting and recorded with a copy of the report being uploaded to Council’s website. The Chair of the Finance Committee carrying out quarterly reviews and signing off paperwork which show good practice. Comment: Council should be mindful of NALC’s guidance over repealed Section 150(5) of the Local Government Act 1972, in that Councils must not relinquish the ‘two-member signatures’ control over cheques and other orders for payment until they have put in place safe and efficient arrangements. Guidance from NALC Finance and Audit Advisor has been that the over-riding requirement resulting from the abolition of S150 (5) is</i>

		<i>that each and every local council seeking to depart from the two-signature rule must 'implement and maintain robust controls on expenditure as an integrated part of their financial control system.'</i> <i>Council may wish to review whether the procedures in their Financial Regulations and Internal Control Document match the day-to-day process for internet banking.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<i>Identified in the cash book with a claim received for the year 2020/21 of £1,220.60 and reported to Council within the November 2021 Register of Payments/Receipts</i>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	<i>The General Power of Competence has not been adopted by Council.</i>
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	<i>Payments for the year under review total £9,819.15 and separately recorded within the cashbook.</i> <i>Comment: Payments made towards the Parish Magazine Council should have used the power LGA 1972 s. 142 therefore S.137 should not have been used.</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	<i>Two payments made in the year under review of £5,644.59 (total for year £11,289.18) to the Public Works Loan Board and these were clearly noted in the Cashbook. As declared within Box 10 of the AGAR an outstanding capital balance of £95,562 as at 31 March 2022.</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.

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 £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	This was reviewed for the period under review at the meeting of the Council on 14 March 2022 and covers in general terms the matters which could prevent a smaller relevant body from functioning. Council has in place a number of policies and procedures which are reviewed annually for the year under review this took place at a meeting of Council on 10 January 2022 and confirmed at the meeting of 14 February 2022.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	The risk management plan covers financial risk to the Council, the Internal Control Document of Council confirms Council carries out regular risk assessments in respect of activities and regularly reviews its systems and controls. It was noted the annual independent inspection of the play equipment had been carried out and the report had been reviewed at a Council meeting of 12 April 2022. Comment: Council may wish to add a section within their Health & Safety Policy specifically for the Play Equipment/Area which details the procedures for regular checks.
<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	<i>General insurance through Gallagher from Hiscox for the period under review shows core cover: Public Liability £10 million Employment Liability £10million Fidelity Guarantee (officials & trustees' Indemnity) cover of £500,000 which given the current balances held by the Council is within the recommended guidelines of year end balances plus 1st instalment of precept received. It was noted a Tractor and Vintage Tractor was insured by NFU confirmed at a meeting of 14 June and 12 July 2021.</i>

		<p><i>The Council's insurance cover was renewed in October with a minute reference in the Council meeting of 8 November 2021</i></p> <p>Recommend: Whilst risks have been identified and steps taken to manage those risks, there should be a minute record that the RFO/Council has undertaken a review as this will help manage the potential consequence of a risk occurring.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p><i>At a meeting of Council on 10 January and confirmed at a meeting of full Council on 14 February it was evidenced that the Council has a financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective.</i></p> <p><i>Comment: As stated earlier in the report Council may wish to review the item on internet banking within the Internal Control Document.</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>	<p>Yes</p>	<p><i>The effectiveness of internal audit was approved by Council within the internal control statement submitted at a meeting of Council on 10 January and confirmed at a Council meeting of 14 February.</i></p> <p><i>Comment: Council may wish to make a minute reference that Council have carried out a review of the effectiveness of internal audit.</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 2021/22 was agreed by the Finance & General Purposes Committee at their meeting of 9 December and confirmed by full Council at a meeting of 11 January 2021.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2021/22 was agreed by the Finance & General Purposes Committee at their meeting of 9 December and confirmed by full Council on 11 January 2021 at the sum of £42,430 with a clear minute reference being made.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes examined show evidence of regular reporting of expenditure and income against budget in accordance with Council's own Standing Orders. The monthly report is uploaded to the Council's website.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council's final accounts show general reserves in the sum of £17,828.24 - With earmarked reserves in the sum of: £46,437.37 CIL + £33,562.63 with overall reserves standing at £97,828.24 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between 3 and 12 months net revenue expenditure. Council's general reserves are considered to be within this level.

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

Additional comments: *good practice in that recommended key stages of the budgetary process are as follows:*

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

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	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 properly accounted for.
<i>Is income reported to full council?</i>	Yes	Income reported to full Council within the monthly Register of Payments which is approved at each meeting.
<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 in April and September.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	CIL funds received for the year under review show total receipts of £18,771.64 received in April and October 2021 as reported to 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 Council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent. The Council has demonstrated it understands the requirements to comply with its duty to produce an annual report that details the amount of CIL funds received and spent. The annual report for the year ending 31 March 2022 showing income received and retained balances was verified by the internal auditor and the council understands that it should comply with its duty to upload the annual report onto its website by 31 December of that year.
<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	

⁷ Community Infrastructure Levy Regulations 2010

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	Petty cash not used by the Council.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. 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
<i>Do all employees have contracts of employment?</i>	N/A	Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council. The remuneration payable to the employee has been approved in advance by the Council.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	No	
<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 through SALC, in accordance with HM Revenue and Customs guidelines. There were suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) were calculated and recorded for the employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	It was noted that the internal audit report for the previous year mentioned that Council is aware of its pension responsibilities with a review having taken place in January 2019 It was stated within the minutes of a Council meeting of 14 February 2022 the Clerk confirmed they did not wish to enrol in a pension scheme. Comment: Council should note that every three years, when they complete their re-enrolment duties, they will also need to submit a re-declaration of compliance to tell The Pension Regulator what it has done at re-enrolment.

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

<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	<i>Any additional costs and expenses incurred are approved by Council.</i>
Additional comments:		

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	Declared value is £74,006 for the year ending 31 March 2022 and is correctly entered in Section 2, Box 9 of the 2021/22 AGAR.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states values at the date of acquisition and where assets have been gifted or have an unknown value have been given an approximate value.
<i>Are records of deeds, articles, land registry title number available?</i>	No	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register was reviewed by the Council at its meeting on 14 March 2022 confirming it covers assets within the ownership or responsibility of the Council.
<i>Cross checking of insurance cover</i>	Yes	Insurance includes cover for three premises, church clock, street furniture and play equipment with Hiscox Insurance, a tractor and vintage tractor through NFU Mutual Insurance.

⁹ Practitioners Guide

		Comment: Council may wish to ensure a minute reference is made confirming the insurance has been checked against the updated asset register.
<i>Additional comments:</i>		

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	Bank reconciliations are completed every month and a minute reference is made at each meeting of Council. Each bank reconciliation sheet is signed and dated by the Chair of the Council and reviewed each quarter by the Chair of the Finance & General Purposes Committee which shows good practice. All bank reconciliation reports are published on the Councils website.
<i>Do bank balances agree with bank statements?</i>	Yes	<i>Bank balances agree with the period end statements and, as at year end (31 March) for the period under review the balance across the Council's accounts stood at £97,828.24</i> <i>Barclays Reserve Account £48,582.53</i> <i>Barclays Savings Account £41,580.38</i> <i>Barclays Community Account £7,665.33</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank Balances are included within the monthly bank reconciliation reports submitted to Council. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments 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 AGAR¹⁰ 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 Form 3 of the AGAR which were signed at the time of audit. However, box 4 of the annual governance statement Council have wrongly ticked ‘Yes’ as Council did not provide the full 30 days for the exercise of electors rights in accordance with the requirements of the Accounts and Audit Regulations. Recommend: Council revisit the Annual Governance Statement and tick ‘No’ for Box 4 as per Councils External Auditor Report 2020/21
<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>	<i>Partly Met</i>	The internal auditor was able to find details of the arrangements for the Exercise of Public Rights on the public website used by the Council for the period 29 June – 28 July 2021. However, this does not cover 30 working days as required by the Accounts and Audit Regulations 2015. Recommend: Council ensures the inspection period is at least 30 working days as required by the Accounts and Audit Regulations 2015. Please see recommendation above

¹⁰ Annual Governance & Accountability Return (AGAR)

<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 Accounts and Audit Regulations 2015 for smaller authorities with an income and expenditure exceeding £25,000 and published the following on their public website: Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Section 3 – The External Auditor Report and Certificate for year ended 31 March 2021 Explanation of Variance Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015</p>
<p><i>Additional comments:</i></p>		

¹¹ Accounts and Audit Regulations 2015

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	Internal Auditor’s Report for the year ending 31 March 2021 has been considered and reviewed by the Council at their meeting on 14 June 2021.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	No recommendations made; a number of comments had been made but not actioned.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed to act as the Council’s internal auditor at a meeting of the Council on 10 January 2022 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 considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	Yes	The Limited Assurance Review for the period ending 31 March 2021 was presented to Council at its meeting on 13 September 2021.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	No matters of concern had been raised however other matters not affecting their opinion were brought to the attention of Council: Exercise of Public Right's less than 30 days AGAR sent back for amendment.
<i>Additional comments:</i>		

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

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Council was held on 24 May 2021 and the first item on the agenda was the election of the Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Not seen – as virtual audit. Full Council minutes clearly document the approval of the previous minutes and that they are duly signed.
<i>Absence is approved?</i>	No	Whilst Minutes show resolutions to receive Apologies and Approval (where applicable) there is no formal record to show that Council has resolved to approve the Absence (where applicable).
<i>Is there a list of members' interests held?</i>	Yes	A list of members interests are available through a link clearly shown on the Councils website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	Councils with income over £25,000 but under £200,000 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000)
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> ¹⁵	Yes	The Council is correctly registered with the ICO as a data controller in accordance with legislation – ZA185889
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partly Met</i>	The Council has taken steps to ensure compliancy – evidenced as follows: Data Protection Policy

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

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

¹⁵ Data Protection Act 2018

		Recommend: Council should ensure they are compliant with the GDPR requirements with the following documentation in place: Impact Assessments Privacy Notices Procedures for dealing with subject access requests Procedures for dealing with data breaches Data retention policies including disposal
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has published on its website a website accessibility statement - Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council has an official email address: laxfieldparishclerk@gmail.com
<i>Is there evidence that electronic files are backed up?</i>	N/A	It is assumed by the internal auditor there is regular back up to a separate storage device for electronic files.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	At a Council meeting of 14 March 2022 Council reviewed the Terms of Reference of Committees.
Additional comments:		

Signed: S.J. Brown

Date of Internal Audit Report: 9.6.2022

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide