

Internal Audit Report for Walsham le Willows for the year ending 31st March 2021

Clerk	Kevin Boardley
RFO (if different)	
Chairperson	Trevor Roberts
Precept	£21,649.00
Income	£33,236.53
Expenditure	£42,788.86
General reserves	£24,418.00
Earmarked reserves	£18,250.00
Audit type	Annual
Auditor name	Vicky 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 and ensures that the financial transactions of the parish council are recorded and are as accurate as reasonably practicable. 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. The accounting records were spot checked – they are well maintained, referenced the manner in which the payment was made and identified expenditure and income at any given point.
<i>Is the cash book up to date and regularly verified?</i>	Yes	
<i>Is the arithmetic correct?</i>	Yes	
Additional comments: For further transparency and scrutiny, the RFO might wish to reference all payments and receipts with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.		

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 of 12 th May 2020, 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?	<i>Partly met</i>	The Council's Financial Regulations which were reviewed at a meeting of 12 th May 2020 but those uploaded onto the Council's website are not based on the Model Financial Regulations as produced by NALC.
Has the Council properly tailored the Financial Regulations?	<i>Partly met</i>	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:

The council should be aware that new model regulations were issued in August 2019, copies are available on the SALC website. As this item was raised in the Internal Audit Review for 2019/20 Council should be aware that Proper Practices states that Financial Regulations need to be regularly reviewed, fit for purpose and adhered to. It is recommended that, to ensure that the Council's Financial Regulations have up to date provisions for securing competition and regulating the manner in which tenders are invited, the latest Model Financial Regulations be adopted at the earliest opportunity with amendments actioned once Legal Topic Notes are issued by the National Association of Local Councils.

In order to fully tailor the Financial Regulations to the Parish Council, it might wish to consider the removal of sections that are not applicable to the Council: 13. Stores and Equipment; 16. Charities.

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>
-----------------	------------------------------------

¹ Section 151 Local Government Act 1972 (d)

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.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own FRs with evidence being retained showing which authorised members or the RFO under delegated authority approved the payment. The RFO has ensured that the Council has implemented the procedure whereby invoices due for payment are including within the financial reports submitted and that such summaries are signed via free versions of adobesign by those authorising payments pending wet signatures once legislation permits meeting in person. All payments not authorised by this means have either been authorised via email with full approval given at meetings for such expenditure to be incurred or fully authorised at an applicable meeting.
Is VAT correctly identified, recorded and claimed within time limits?	Yes	VAT is clearly identified in the cash book and the year-end position of £4,728.64 is verified in the cashbook. The claim for the period ending 31 March 2020 as identified in the year-end accounts for that year in the sum of £1,001.61 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	No	The Council is not using the General Power of Competence.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	The cashbook allows for the details of payments made under S137 to be clearly referenced in the cashbook and the RFO ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	<i>Not applicable</i>	The Council has no such loans.

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.

Additional comments:

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	<i>Partly met</i>	The risk assessment documentation submitted for Internal Audit requires updating as whilst it details risks as identified in previous years, it has yet to be updated for all the risks associated with the functioning of a smaller authority. The latest review as seen on the Council's website is dated March 2020, but a number of items relate to previous audit regimes.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment need to focus on the safety of the parish council's assets and in particular its money. There is evidence that the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	Council has insurance in place under a Parish Protect Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability: £10m; Business Interruption: £10k and Fidelity Guarantee of £50k. The level of Fidelity Guarantee just 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.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	<i>Partly met</i>	In accordance with the Accounts and Audit Regulations 2015, Council reviewed the effectiveness of the system of internal control at its meeting of 12 th May 2020 with a number of internal control checks being carried out during the year.

⁴ Accounts and Audit Regulations

		Whilst Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money not all of the control checks identified by the Council were completed. Council should endeavour to ensure that all agreed measures to ensure that it mitigates such risks are carried out during the year under review and reported back to full Council.
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year⁵</i>	Yes	The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 12 th May 2020. By reviewing the terms of reference and effectiveness for internal audit the council has followed guidance and demonstrates 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.
Additional comments: Council might wish to ensure that having identified and assessed the risks they are recorded in a risk register which should be reviewed by all members on an annual basis. An example of a simple risk register can be found in the Practitioners Guide – March 2020 Section 6.		

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 2020–2021 in the sum of £21,649 was set at a full Council Meeting on 14 th January 2020.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £21,649 and formally approved at the meeting of 14 th January 2020 with Council noting that this represented an increase of £798 on the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	It is noted that effective January 2021, a quarterly report of variances against budget is submitted to full Council, as part of the internal control check policy. The RFO will be issuing such reports on a quarterly basis, which, when

⁵ Governance and Accountability Guide

		<p>considered by Council, will provide evidence of comparisons between budgeted and actual income and expenditure in accordance with Council's own Standing Orders. The Internal Auditor also notes that throughout the year under review, Council receives detailed financial reports on a monthly basis which not only include a bank reconciliation but also a monthly summary of receipts and payments for the year to date along with variances from budgets.</p>
<p><i>Reserves held – general and earmarked⁶</i></p>	<p>Yes</p>	<p>Council's final accounts show general reserves in the sum of £24,418 with earmarked reserves in the sum of £18,250. Council is aware 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 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).</p>
<p>Additional comments: Budget: Council shows good practice by following 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; and • review progress against the budget regularly throughout the year. <p>Reserves: Council should note guidance as issued under the Practitioners Guide which states that an authority needs to have regards to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves.</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

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the monthly financial reports and itemised within the minutes. 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 £21,649 during the year under review in April and September 2019. Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 14 th January 2020, 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	There were no such receipts received for the year under review.
<i>Is CIL income reported to the council?</i>	Not applicable	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Not applicable	
<i>Has an annual report been produced?</i>	Not applicable	
<i>Has it been published on the authority’s website?</i>	Not applicable	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

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>	<i>Not applicable</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>Not applicable</i>	
Additional comments:		

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 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.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	<i>Not applicable</i>	Council had 2 employees 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. All salary payments are authorised by full council. The minimum wage is applied to one employee.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	Yes	
<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. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.

<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review was carried out by Ladywell Accounting Services and in operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. 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	During the previous year, Council completed its re-declaration of compliance with regards to automatic enrolment duties on 13 th May 2019 with no staff being automatically re-enrolled. This was reported to full Council at its meeting of 11 th June 2019.
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Partly Met	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 working from home allowance from Box 4 and including it 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 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	The Asset Register was reviewed during the Internal Audit Visit for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for

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

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

<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	all assets at year-end (31.03.2021) was £106,038.23 which shows movement in the register and covers the purchase of new play equipment, exhibition boards and a street orderly barrow.
<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 is still to be signed off by the council although it is stated as £106,038 on the AGAR to be presented to full Council.
<i>Cross checking of insurance cover</i>	<i>Partially Met</i>	Council has insurance under a Parish Protect Policy for assets to the value of £150,000 which was reviewed by the Council at its meeting of 9 th March 2021 with the conclusion that the cover provided was sufficient if the newly acquired assets were covered. The Clerk confirmed that the current banding was not exceeded with assets recently added to the register.
Additional comments: 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 ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.		

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 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 £42,668.00 as recorded in the Draft Statement of Accounts.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council on a monthly basis which not only includes a bank reconciliation but also a monthly summary of receipts and payments for the year to date along with variances from budgets. 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. In accordance with Proper Practises, 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.
--	--	---

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis and all found to be in order although corrections will need to be made to the AGAR.
<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	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it has completed Part 3 of the AGAR. The smaller authority has completed Section 2 Accounting Statements of the AGAR which is unsigned at the time of Internal Audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Not applicable	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The Internal Auditor is able to confirm that the parish council can demonstrate that it correctly provided for the exercise of public rights as required by the 2015 Regulations. Dates set were from 1 July 2020 and ended on 11 August 2020.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31 March 2020 and published the following on a public website: The Annual Internal Audit Report Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Section 3 – External Audit Report and Certificate. Notice of the period for the exercise of public rights
--	--	--

Additional comments:

Recommendation: it is suggested that the Accounting Statements are revisited prior to submission to the external auditors and Boxes 4 and 6 adjusted to reflect comments raised under payroll above. Council should also be aware that once again the AGAR does not balance by £1. Whilst this might be a rounding error, Council should ensure that the form submitted is accurate in casting.

<p>Section 12 – internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.</p>		
Evidence		<i>Internal auditor commentary</i>
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The Internal Audit Report was considered by full Council at its meeting of 12 th May 2020 and again at a meeting of 9 th March 2021.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	Council reviewed the report noting the minor recommendation about powers used for authorising donations to particular bodies and how these are posted in the accounts. The minor accounting error also identified by the Internal Auditor in the Accounting Statements was noted as requiring correction before approval.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	The appointment of SALC as the Council's internal auditor was confirmed at the meeting of 12 th May 2020.
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		<i>Internal auditor commentary</i>
<i>Has the previous external audit report been considered by the Council?</i> ¹²	Yes	At the meeting of full Council of 8 th September 2020, Council considered the report from the External Auditor for the year ending 31 st March 2020. At the meeting, the Clerk informed Council that the audited AGAR had been published on the website and notice board and would be submitted for publication in the Observer.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	There were no matters arising which had come to the attention of the External Auditor giving cause for concern that relevant legislation and regulatory requirements had not been met.
Additional comments:		

Section 14 – additional information		
The internal auditor will look for 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	The Annual Meeting of the Parish Council was held on 12 th May 2020 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 15(1).

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

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

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

		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 via the Zoom Videoconferencing platform.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	<i>Partly met</i>	At the Annual Meeting of the Parish Council on 12 th May 2020, it is noted that Council approved the minutes for the last Annual Meeting of 14 th May 2019. Council should note that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting.
<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. 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>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	No	
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	<i>Partly met</i>	Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000).
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> ¹⁶	Yes	The council is correctly registered with the IO as a Data Controller in accordance with legislation. Reference: ZA286785 Expires 19/11/2021.

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

¹⁶ Data Protection Act 2018

<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partially met</i>	The Council has taken steps to ensure compliancy, however such documentation is limited and should be reviewed on an annual basis and updated with changes in legislation and populated with a review date and further planned reviews.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i>	Yes	The Council has published on its website a website accessibility statement detailing that the website has not been assessed as WCAG 2.1 compliant under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. The site is on a Wordpress platform which is WCAG 2.0 compliant and that the statement was being made available in an accessible format.
<i>Is there evidence that electronic files are backed up?</i>	<i>Select:</i>	
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>Not applicable</i>	
<p>Additional comments: Recommendations: Transparency Code 2015 - To ensure full compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), the following information should be published in accordance with the required timescales: quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000; annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations;</p> <p>General Data Protection Regulations: Council should consider the adoption of a number of further policies to ensure that its responsibilities and obligations in terms of the collecting, using and protecting of personal information is in accordance with the provision of the GDPR. Such policies will provide the Council with the framework for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party. Council should also have procedures in place for dealing with data breaches.</p>		

¹⁷ Website Accessibility Regulations 2018

Minutes: Council should be aware that minutes become legal once they are approved by the council and signed by the chairman of that meetings as an accurate record. This normally occurs at the next meeting. Loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page. Minutes should follow a clear numbering system for easy reference.

Signed: *Victoria S Waples*

Date of Internal Audit Visit: 11.04.2021 Date of Internal Audit Report: 13 April 2021

On behalf of Suffolk Association of Local Councils