

Internal Audit Report for Walberswick Parish Council

for the period ending 31 March 2025

Clerk	Mark Knight
RFO (if different)	Simon Ashton
Chairperson	Andrew Lewis
Precept	£20,000.00
Income	£24,510.88
Expenditure	£36,139.82
General reserves	£19,026.53
Earmarked reserves	£12,391.09
Audit type	Annual
Auditor name	Karen Hall-Price

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 2024/25 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		Internal auditor commentary
Is the ledger maintained and up to date?	Yes	The council uses excel spreadsheets to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls. It provides data for analysis allowing the RFO to produce clear financial management reports. Previous Audit Comment – Regarding grant payment (Neighbourhood Plan) of £782.35 was corrected within the cashbook and amended accordingly.
Is the ledger on the correct basis in relation to the gross income/expenditure? (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)	Yes	Council operates its accounts on a receipts and payments basis in accordance with Proper Practices.
Is the cash book up to date and regularly verified?	Yes	The council provides good evidence at each meeting to support the council's underlying statements ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position on a monthly and annual basis. This provides good evidence to support the council's underlying statements
Is the arithmetic correct?	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<p><i>Standing Orders were reviewed on 13th May 2024 and re-adopted unchanged. They are reviewed annually. Use of the Model Standing Orders (produced by NALC in 2022). It was agreed to approve the changes at the 10th March Meeting 2025 to update the public contracts figure from £25,000 to £30,000 (item 18c) to match Councils own Financial Regulations. The standing orders provided for the internal audit are correct and include the changes but at the time of the internal audit the changes have yet to be implemented and were not available on the parish council website.</i></p> <p>Recommendation Upload the updated Standing Orders to the parish council website.</p>
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 14 th October 2024 – They are based on the NALC Model Financial Regulations 2024 with provisions included as outlined under NALC Advice Note - Procurement – 8 January 2024.
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have 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 an RFO responsible for the administration of the financial affairs of the Parish Council as confirmed within their financial regulations.

¹ Section 151 Local Government Act 1972 (d)

Additional comments:

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		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. At each 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.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking and Paypal are operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the year 2024-2025 being calculated at £2,861.28.00, not yet claimed. £1,191.89 being verified and received on 10 th April 2024 for the financial year 2023-2024.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	<i>The council has confirmed eligibility criteria to enable it to exercise the GPOC and has adopted the same at its meeting on 13 May 2024.</i>
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council has adopted the GPOC.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council does not have any such loans
Additional comments:		

Section 4 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The Risk Register as published on the council website provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Registers for the year under review were considered by the Parish Council at the meeting of the Parish Council held on 13 th May 2024 and is reviewed annually. <i>This was recommended as an action from the previous years audit and has been actioned within the current year under review.</i>
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall, the parish council has taken action to identify and assess those

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 £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		risks and has considered what actions or decisions it needs to take during the year in order to avoid financial or reputational consequences. It is noted the Council is responsible for play equipment with an independent inspection carried out by RoSPA. At a Council meeting of 14 th October 2024, the report was to be reviewed and at a meeting on 11 th November the Council approved some minor remedial works recommended by the Safety Committee following the inspection.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	Council has insurance in place under a specialist policy for local councils with Ansvar which shows core cover for the following: Public liability £10m; Employers Liability: £10m and Fidelity Guarantee of £100k. Council reviewed its insurance at a meeting held 13 th May 2024 with the renewal taking place in September 2024.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	At the meeting of 10 th March 2025 the internal control statement was reviewed and agreed in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirming that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<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>	Yes	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within the internal control policy and the parish council minutes of 10 th June 2024 that the internal audit was reviewed and noted. An action plan was approved and the effectiveness of the audit was discussed. It was at this meeting the internal auditor for 2024-2025 was appointed.

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
Verify that budget has been properly prepared and agreed	Yes	The budget for the year 2024/2025 was reviewed by the Parish Council at the 11 th December 2023 meeting as seen on the website provided details on the budget and precept
Verify that the precept amount has been agreed in full Council and clearly minuted	Yes	The precept was set at £20,000 for 2024/2025, as confirmed at the 11 th December 2023 meeting with clear minute referencing.
Regular reporting of expenditure and variances from budget	Yes	The minutes evidence that Council carried out its regular reviews covering the budget for the current year with a review of income and expenditure against budget for the year.
Reserves held – general and earmarked ⁶	Yes	The Council, as at year-end, had Earmarked Reserves totalling £12,391.09 with the balance being General Reserves of £19,026.53. The generally accepted recommendation with regard 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. At the current level, council's general reserves are considered to be within this level.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: <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; • and review progress against the budget regularly throughout the year. 		

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 and recorded in accordance with Proper Practices. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted to full Council. In accordance with the Council's Standing Orders and internal control statement.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £20,000 from East Suffolk District Council for the period under review as reported to full Council within its Financial Reports at its meetings in 2024. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account received on 30th April 2024 and 27 th September 2024.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	During the year under review, Council reported CIL expenditure as follows: £12,374.91 Starting Balance £3,295.83 Income received £7,562.00 Expenditure £8,108.74 End Balance
<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	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	Yes	<p>This was applied as follows: £3,769.00 on the 13th May 2024 to the Bird's Nest Log Swing. £3,793.00 on the 10th June 2024 to the Wooden Seasaw and Grassmats</p> <p>Council received two payments, the first of £339.02 on 17th April 2024, the second of £2,956.81 on 25th October 2024 during the period under review totalling £3,295.83 as recorded in its cashbook and evidenced in the bank statements. CIL income was reported to full council at the 10th March 2025 meeting and forms part of the earmarked reserves.</p> <p>The Annual CIL Statement for the year 2024 - 2025 has been reported as approved within the 10th March 2025 meeting minutes and was available to view for the purpose of the internal audit the report has was uploaded onto the parish website but not easily found and not with the finance information available. This was raised in the previous internal audit – The 23-24 CIL report is available on the council's website but again not easily found and not part of the finance information available.</p> <p>Recommendation: Upload any approved Finance reports to the finance information website pages and make it easier for members of the public to find the information available on the website.</p>
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	The Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	As above

Additional comments:

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had 2 employees detailed on its payroll during the period under review. Employment contracts were not reviewed during the internal audit but the RFO to the Council has confirmed that a Contract of Employment is in place. All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. <i>Comment: Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.</i> No employee is paid minimum wage.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	N/A	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on payments made covering salary and PAYE all found to be in order. Any deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations. P60's were evidenced and verified and available for the purposes of the internal audit.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	The Clerk has confirmed Council completed a re-declaration of compliance to the Pension Regulator with a Minute Reference made on 8 August 2022. Council is aware of its pension responsibilities and records its re-declaration due date to the Pension Regulator of not later than 2 nd December 2025 and is therefore due for re-declaration in this coming financial year. This is evidenced within its Internal Control Review that took place on 12 th February 2025.
<i>Have pension re-declaration duties been carried out</i>	Yes	As above.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.
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	The Asset Register has a declared value for all assets at year-end (31.03.2025) is £82,647 and is entered in Section 2, Box 9 of the 2024/25 AGAR.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	

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

⁹ Practitioners Guide

<i>Are records of deeds, articles, land registry title number available?</i>		<p>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied. The Asset Register includes details of the value used for insurance purposes and the acquisition value based on the purchase or valuation.</p> <p>Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.</p>
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Licences or leases for any assets sited at third party property were not reviewed during the internal audit which was carried out via remote means.
<i>Is the asset register up to date and reviewed annually?</i>	Yes	<p>The Asset Register is stated within the full parish council minutes of the 13th May 2024 to have been updated. The asset register shows an increase in the year under review of £8,042. The figure of £82,647 matches the figure stated on the AGAR. The latest version is available on the parish council website but not easily found and not with the finance records available for public inspection.</p> <p>Recommendation: Upload any approved Finance reports to the finance information website pages and make it easier for members of the public to find the information available on the website.</p>
<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its assets as specified on the insurance schedule. This was reviewed when the insurance was considered for renewal. Council reviewed its insurance at a meeting held 13 th May 2024 with the renewal taking place in September 2024. The Policy held includes play equipment with an All Risks specification with The Walberswick Scroll separately stated cover at £30,000.
Additional comments:		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a monthly basis and reconcile with the cash sheets.
<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 2025) the balance on the council's accounts stood at a total of £31,417.62. The Agar confirms this figure rounded to £31,418
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of full Council. Financial reports are submitted to the Council including a summary of income and expenditure in accordance with the Council's own Standing Orders.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<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. There is a full audit trail from records to presented accounts.

<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. The recommendation from the previous audit was actioned and the AGAR submitted for review was correct and due to be submitted to council for approval at the 11 th June 2025 meeting
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review this financial year.
<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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the Council provided for the exercise of elector's rights during Summer 2024. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 17 th June 2024 to 26 th July 2024, with the date of notice being 14 th June 2024. <i>Public Inspection: All files were available to view on the council's website.</i>
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2024 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015. <i>Comment: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</i>
Additional comments:		

¹⁰ Annual Governance & Accountability Return (AGAR)

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		Internal auditor commentary
Has the Council considered the previous internal audit report?	Yes	The Internal Audit Report for the period ending 31 st March 2024 was formally considered and noted by full Council at the meeting of 10 th June 2024.
Has appropriate action been taken regarding the recommendations raised?	Yes	Recommendations raised from the internal audit were taken on board by the council and appropriate steps to address the recommendations made. The action plan presented at the June 2024 meeting were accepted and the two points raised regarding the grant payment and the risk assessment and comment regarding the review of the procurement thresholds within the Standing Orders to match the council's financial regulations have all been actioned.
Has the Council confirmed the appointment of an internal auditor? Has the letter of engagement been approved by full council?	Yes	It is noted in the minutes of the 10 th June 2024 to appoint SALC as the internal auditor for 24-25. Parish Council minutes of 10 th March 2025 note the letter of engagement and confirm the appointment of SALC as the internal auditor for the financial year 2024-2025.
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?</i> ¹²	Yes	At the meeting of full Council of 9 th September 2024, Council considered the report from the External Auditor for the year ending 31 st March 2024. The Notice of Conclusion was seen on the Council's website.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters which came to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
Additional comments:		
Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Parish Council was held on 13th May 2024 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the

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

		Chair is given formal approval to sign the minutes. It is noted that the minutes are itemised and numbered consecutively.
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the District Authority's Website the Register of Interests for 7 Parish Councillors with a direct link from the Council's own 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	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Certificate Registration number ZA437200 expiring 01/07/2025 is available on the parish councils website.</p> <p>It is noted that Council reviewed and updated its Publication Scheme detailing the type of information the Council holds and how it will make it available to the public at a meeting of Council held on 13th May 2024 which shows good practice.</p>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	<p>Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p> <p>The council has a comprehensive suite of policies and procedures to help the council adequately handle personal data.</p>

¹⁵ Data Protection Act 2018

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council operates with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	Yes	The internal auditor assumes there is a system in place whereby a back-up of the council's data is taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	The Council reviewed the Terms of Reference for working groups and committees at the 13 th May 2024 meeting of the parish council.
Additional comments:		

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 21st May 2025

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide