

Internal Audit Report for Sudbury Town Council for the period ending 31 March 2024

Town Clerk	Ciaran Griffin
RFO	Debbie Deeks
Mayor	Councillor Jan Osborne
Precept	£ 785,000
Income	£ 1,125,245
Expenditure	£ 967,666
General reserves	£ 507,720
Earmarked reserves	£ 724,820
Audit type	Annual
Auditor name	Julie Lawes

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 2023/24 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 Rialtas to produce reports on an income and expenditure basis and ensures that the financial transactions of the Town 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.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (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	The Town Council operates income and expenditure accounting.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position. The Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information.
<i>Is the arithmetic correct?</i>	YES	Accounting records were spot checked – they are 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	The Standing Orders, as seen on the Town Council's website, show an adopted date of 7 th November 2022. It is noted that Council reviewed its Standing Orders at the meeting of 13 th February 2024. Standing Orders are based on the latest model published by the National Association of Local Councils (2018) and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Town Council.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website show a review date of 13 th February 2024 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022. COMMENT: At the next annual review, council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21 st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1 st January 2022).
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Town 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 the Administration Manager to be responsible for the administration of the financial affairs (RFO) of the relevant authority. This was confirmed by full Council at its meeting held 12 th September 2023.
<i>Additional comments:</i>		

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	A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is 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. Evidence was seen detailing the attachment to each invoice showing the two members authorised to make payment, along with the minute reference.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT was claimed quarterly, this was then evidenced on the bank statements. Q1 £ 5,701.16 Q2 £ 10,991.91 Q3 £ 6,382.13 Q4 £ 9,927.20

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	YES	The council has confirmed eligibility criteria to enable it to exercise the GPOC and has adopted the same at its meeting on 16 th May 2023.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council uses the discretionary power of GPoC to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	YES	Council has a PWLB reference: 494355 with as at 31 st March 2024 a remaining balance of £305,867.03 as detailed on the Annual Return for 2023/2024.
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 Management Strategy for 2023/2024 was approved by full council at its meeting held 14 th March 2023. This was then further approved at a meeting held 12 th March 2024. The Risk Management Strategy documentation reviewed provides details of the risks associated with the functioning of the authority and the measures that the Council will undertake to mitigate such risks.

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 £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that Risk Management Strategy needs to focus on the safety of the Town council's assets and in particular its money. There is evidence that the Town 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. The council evidenced control of the risks by noting a change in values of insurance cover as highlighted within the previous internal audit, amending the Risk Management Strategy accordingly.
<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 Clear Councils which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £1m. Authorisation was given at a meeting of the council held 14 th March 2023 for the Town Clerk to action the insurance policy up to the value of the budget item of £6,750 following a delay in receiving the renewal quotation from the brokers. However, as the quotation exceeded this value an extraordinary meeting was held 27 th March 2023 for the insurance schedule covering 2023/2024 to be approved. A one-year agreement was entered into with a three-year long-term agreement being rejected. RECOMMENDATION: It is recommended that council increase its fidelity guarantee to be no less than the year-end balance plus half of the precept.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	Council records regular reviews of Internal Controls within its Finance Committee minutes as detailed on the Town Council website, 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</i>	YES	In accordance with the Accounts and Audit Regulations 2015, the Town Council formally reviewed the scope and effectiveness of its internal audit

⁴ Accounts and Audit Regulations

<i>consideration of the independence and competence of the internal auditor prior to their appointment⁵</i>		arrangements, evidence of which is contained within its Internal Control Policy Statements.
Additional comments:		

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 draft budget for the year 2023/2024 was discussed and provisionally set at a meeting of the Finance Committee held 3 rd January 2023. Following which the budget of £818,182.55 was then approved at the full council meeting held 10 th January 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £785,000 for 2023/2024 as confirmed at the above meeting, with the paperwork demonstrating that this was a 4.99% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Council primarily deals with the control of the budget and recording of any variances within its Finance Committee meetings. The minutes are then taken to full council with a report from the Finance Committee Chair, plus any recommendation's where necessary.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £724,820 with the balance being General Reserves of £507,720.
<p>Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: 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>		

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	In accordance with the Council’s Standing Orders, income received is reported to council within the Income and Expenditure Reports submitted by the Finance Committee.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £785k from Babergh District Council for the period under review as reported to full Council within its Financial Reports. 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. The Council received precept of £392,500 in its bank account on 11 th September 2023 and £392,638.50 11 th April 2023 which included a refund of overpayment of £138.50.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	YES	During the year under review, Council received CIL receipts totalling £7,839.95.
<i>Is CIL income reported to the council?</i>	YES	

⁷ Community Infrastructure Levy Regulations 2010

<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	<p>CIL receipts received are reported to full Council within the Income and Expenditure reports submitted to full Council from the Finance Committee.</p> <p>CIL Funds form part of the earmarked reserves.</p> <p>The CIL Annual Report for 2023/2024 details a retained balance of £13,818.52 with expenditure during the year totalling £19,825.58.</p> <p>The Annual CIL Statement has been signed and published on the council website.</p>
<i>Has an annual report been produced?</i>	YES	
<i>Has it been published on the authority's website?</i>	YES	
<i>Additional comments:</i>		

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>	Yes, council operates a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	Monthly reconciliations are carried out on the petty cash accounts with payments having receipts.
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 13 employees on its payroll at the period end of 31 st March 2024. Employment contracts were not reviewed during the internal audit but it was confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	NO	The salary budget is discussed and considered each year by the Finance Committee with it documented at a meeting held 7 th November 2023 that the salary budget had been updated and approved. No employee is paid the national minimum wage.
<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. Two members of staff verify timesheets and overtime claim forms before submitting information to their payroll provider.
<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 and outsourced to SGW. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	YES	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. COMMENT: Council was unable to confirm the date of the previous re-declaration but is aware this is required to be completed every three years.
<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:		

<p>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.</p>		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register as approved at the meeting of 12 th March 2024 reflects those items listed under insurance and within the Town Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end 31 st March 2024 is £2,741,600.77 which reflects overall movement in the asset register covering acquisitions and disposal.
<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>	YES	Council documents land assets on its website.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	NO	At the time of audit documentation was unavailable. It was confirmed this was under review.
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Finance Committee documented a review of its Asset Register at a meeting held 6 th June 2023, alongside an inventory of its land and assets. At a further finance meeting held 5 th September it was noted the need to remove an item to the value of £247,400.32, which was then approved by full council at a meeting held 10 th October 2023. The year concluded with full council approving its Asset Register at a meeting held 12 th March 2024.
<i>Cross checking of insurance cover</i>	YES	Annual reviews of assets are carried out prior to the renewal of insurance to ensure appropriate cover is provided.
<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 on a monthly basis and reconcile with the cash sheets. The following months were checked against bank statements and Rialtas reconciliation reports. June 2023, November 2023, February 2024
<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 2024 the balance across the council's accounts stood at £1,206,749.09 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation. Lloyds Current Account £30,345.69 Lloyds TSB Corporate Deposit £672,867.67 Fixed Term Deposit £203,288.82 Petty Cash £211.91 TIC Control Banking £35.00 Bank Fixed Term Deposit £300,000 Balances were cross checked against the bank statements.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Toward the latter end of the year under review it was noted that balances across the council's accounts are reported at each meeting of the Finance Committee. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also 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 an income and expenditure basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	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.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Town 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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Monday 19 th June to Friday 28 th July 2023 with the date of the notice being the 15 th June 2023. This was published on the council website.
<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

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<p>requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2023 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. COMMENT: Council should note that there is a requirement to ensure that Sections 1, 2 and 3 remain available for public access for a period of not less than 5 years from the date of publication.</p>
<p><i>Additional comments:</i></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.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 st March 2023 was considered by the Finance Committee at a meeting held 6 th June 2023 and formally considered and approved for adoption at the meeting of full Council of 13 th June 2023.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council has ensured the effectiveness of the internal audit process is included within its Internal Control Statement.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	SALC were appointed as the council’s internal auditors for the year ending 31 st March 2024 at the meeting of 6 th February 2024.
<i>Additional comments:</i>		

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	At a meeting of the Finance Committee held 5 th September 2023 the External Audit report was discussed. This was then taken to full council and accepted at a meeting held 12 th September 2023.
<i>Has appropriate action been taken regarding the comments raised?</i>	YES	The External Audit Report details that council has confirmed there was no action that could have been taken and that the area highlighted was a one off error.
Additional comments:		

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

Section 14 – additional information		
The internal auditor will look for 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	Council held its Annual Meeting of the Town Council at which the Mayor and other Officers were elected on 16 th May 2023 in accordance with legislation, at which the LGA Model Councillor Code of Conduct 2020 was also adopted.
<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 Mayor is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the website the Register of Interests for all current Town Councillors.
<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>	Partly Met	To ensure compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), council is aware that the following information should be: <u>Published quarterly</u> Individual items of expenditure that exceed £500 Government Procurement Card transactions Invitations to tender for contracts over £5,000 Details of contracts that exceed £5,000 <u>Published annually</u> Details of all land and building assets

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

		Grants to Voluntary, Community and Social Enterprise Organisations Details of number of employees whose remuneration is over £50K and job title COMMENT: This is to be updated to include contracts that exceed £5,000 and employee salary scales.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	YES	The Council is correctly registered with the IO as a data controller in accordance with legislation. Reference: ZA111753 Expiry: 15 th April 2024
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that provide 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.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	YES	Council has a website accessibility statement 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 2.1 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	Council uses a system whereby a back-up of the council's data is stored in the Microsoft cloud.

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Council published on its website Terms of Reference for its committees.
<i>Additional comments:</i>		

Signed: J. Lawes

Date of Internal Audit Visit: 1st May 2024

Date of Internal Audit Report: 1st May 2024

On behalf of Suffolk Association of Local Councils