

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

Clerk	Alison Ayers
RFO (if different)	As above
Chairperson	Rachael Arnott
Precept	£ 57,926.36
Income	£ 81,792.58
Expenditure	£ 85,761.79
General reserves	£ 55,114.78
Earmarked reserves	£ 116,742.53
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 Scribe accounting to produce reports on a Receipts and Payments 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. This provides data for analysis allowing the RFO to produce clear financial management reports.
<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	Council has income / expenditure under £200k and operates their accounts on a receipts and payments basis.
<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 the authority's 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 to the Council on both a monthly and annual basis. This provides good evidence to support the Council's underlying statements.
<i>Is the arithmetic correct?</i>	YES	Accounting records were spot checked – they are well maintained, clearly identifying expenditure and income at any given point. Accounts are reconciled on a monthly basis ensuring accuracy and verification.
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 10 th May 2023. Council's 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 and the updates of the procurement thresholds. 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 were reviewed at a meeting of Council held 7 th June 2023 and then updated at a meeting on 6 th March 2024. The Regulations are based on the NALC Model Financial Regulations 2019 and include the updates in the procurement thresholds. The Financial Regulations are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Town Council.
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 a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was confirmed by full Council at its meeting held 10 th May 2023 and is detailed within its Financial Regulations Section 1.8.

¹ Section 151 Local Government Act 1972 (d)

<i>Additional comments:</i>		

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 the cash book, bank statement and invoices and all were found to be recorded / authorised in accordance with Proper Practices. COMMENT: The Town Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full Council in accordance with Council's Own Standing Orders and Financial Regulations.															
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with the Council's 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 Scribe cash book with evidence of receipt on the bank statements. <table> <thead> <tr> <th></th><th>Scribe</th><th>HMRC</th></tr> </thead> <tbody> <tr> <td>Q1</td><td>£1849.30</td><td>£1849.30</td></tr> <tr> <td>Q2</td><td>£447.57</td><td>£447.57</td></tr> <tr> <td>Q3</td><td>£1206.83</td><td>£1047.43</td></tr> <tr> <td>Q4</td><td>£841.58</td><td>£841.58</td></tr> </tbody> </table>		Scribe	HMRC	Q1	£1849.30	£1849.30	Q2	£447.57	£447.57	Q3	£1206.83	£1047.43	Q4	£841.58	£841.58
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Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	YES	Council re-confirmed at its meeting held 10 th May 2023, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (prescribed conditions) Order 2012, to adopt the General Power of Competence.
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 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?	N/A	Council has no 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 assessment documentation as reviewed 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 Register for the year under review was considered and adopted by full Council at its meeting of 3 rd January 2024, having been reviewed as actioned on the 12 th December 2023.

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 assessment needs to focus on the safety of the Town Council's assets and in particular its money. There is evidence that overall 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.
<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 Insurance which shows core cover for the following: Public/Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £250k. At renewal, in October 2022 it is recorded that Council entered into a 3 year long term agreement. Council reviewed and approved its insurance cover at a meeting of council held 10 th May 2023.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	At the meeting of 7 th June 2023 and then followed by a further meeting held 3 rd January 2024, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed 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 Town Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 7 th June 2023.
Additional comments:		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2023/2024 was discussed at a meeting of the Finance and Personnel Committee held 16 th November 2022 and approved at the full Council meeting of 7 th December 2022. The budget was documented as being set at £50,445.00
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £57,926.36 for 2023/2024, as confirmed at the above meeting, with the paperwork demonstrating that this was a 0% change from that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	At each meeting of the Town Council the minutes evidence reviews covering the budget for the current year with a review of income and expenditure against budget.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £116,742.53 with the balance being General Reserves of £55,114.78. Earmarked reserves are reviewed by council with a concise list of those items allocated within these reserves.
Additional comments: Council has followed the recommended key stages to the budgetary process for the year: • Decide the form and level of detail of the budget • Review the current year budget and spending • Assess levels of income • Bring together spending and income plans		

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

- Provide for contingencies and consider the needs of reserves
- Approve the budget
- Confirm the precept or rates and special levies and
- Review progress against the budget regularly throughout the year

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	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 full Council within the minutes of the meetings.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £57,926.36 from East Suffolk Council for the period under review as reported to full Council within its minutes for the meetings held 10 th May 2023 and 4 th October 2023. 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.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	YES	During the year under review, Council received two CIL receipts of £3,480.21 and £3,186.60 totalling £6,666.81.
<i>Is CIL income reported to the Council?</i>	YES	CIL receipts received are reported to full Council within the minutes at full Council. The Draft CIL annual report for 2023/2024 shows that there is a retained balance of £6,666.81 which has been transferred into in an Earmarked

⁷ Community Infrastructure Levy Regulations 2010

<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	Reserve specifically allocated, in accordance with the Regulations, with no expenditure detailed. The Annual CIL Statement is still to be presented to full Council for approval although a copy was submitted for internal audit review.
<i>Has an annual report been produced?</i>	YES	
<i>Has it been published on the authority's website?</i>	NO	
<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>	N/A	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 1 employee on its payroll at the period end of 31 st March 2024. Employment contracts were not reviewed during the internal audit but the Clerk 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. The minutes of the Council meeting of 6 th December 2023, confirm that the Council approved amendments to the Clerk NJC NALC pay scale in accordance with the contracted agreement. No employee is paid the national minimum wage.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	NO	
<i>Are arrangements in place for authorising of the payroll and payments to the Council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on four 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. The internal audit notes that an acknowledgement of re-declaration was provided by the Pension Regulator on the 3 rd July 2022.
<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	Council has in place an Expenses Policy which was approved by full council at a meeting held 10 th May 2023 and Members Expenses Claim Forms available for completion.
<i>Additional comments:</i>		

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

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, as approved at the meeting of 1 st November 2023, was reviewed during the Internal Audit Visit for year-end and 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 is £144,701.41.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	The council is in the process of obtaining a lease agreement with ESC for the community garden. This is now in the final stages with the solicitors.
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Draft Annual Governance and Accountability Return for Internal Audit show an asset value of £144,701. This is in accordance to the Asset Register.

⁹ Practitioners Guide

<i>Cross checking of insurance cover</i>	YES	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
<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. These are recorded within council meetings and signed by the Chairman or Vice-Chairman of the meeting and the RFO.
<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 Councils accounts stood at £171,857.31 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<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. The minutes of Full Council meetings, 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		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and expenditure/ basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	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 2023-2024, 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 5 th June to Friday 14 th July 2023 with the date of the notice being Thursday 1 st June 2023. The internal auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council.
<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

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		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 31st March 20** 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>Additional comments:</i>		

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 formally considered by full Council at a meeting of 7 th June 2023.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council noted recommendations for updating procurement thresholds, and working toward becoming compliant with the Transparency Code.
<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 2023 at the meeting of 3 rd January 2024.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	YES	The Limited Assurance Review for the period ending 2022/2023 was recorded as concluded at a meeting of council held 6 th September 2023.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	No actions were raised within the External Report.
<i>Additional comments:</i> Where a pattern exists, eg recommendations are consistently ignored, then the internal auditor should take this into account and over time this is likely to result in a failure. Allowance should be given where a new clerk has taken over especially where some changes have been introduced and this demonstrates a work towards improvement.		

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 Chair and other Officers were elected on 10 th May 2023 in accordance with legislation.
<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 Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the East Suffolk Council website for the Register of Interests for all current Town 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	Following the previous internal audit, council has been working towards ensuring compliancy with the requirements of the Local Government Transparency Code 2015 which applies to local authorities, including Town 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 by publishing quarterly: Individual items of expenditure that exceed £500.

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

<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. Ref: ZA251641 Exp: 8 th June 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 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.
<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 2.1 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 taken and stored appropriately.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of Reference were evidenced as reviewed for the Planning Committee and Finance and Personnel Committee at a meeting held 10 th May 2023.
Additional comments:		

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

Signed: *J. Lawes*

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 25th April 2024

On behalf of Suffolk Association of Local Councils