

## Internal Audit Report for Bradfield Combust with Stanningfield Parish Council for the period ending 31 March 2023

Clerk	Nicola Gladding
RFO (if different)	
Chairperson	David Staff
Precept	£ 14,559
Income	£ 24,058
Expenditure	£ 19,610
General reserves	£ Amounts to be reviewed in July 2023
Earmarked reserves	£ Amounts to be reviewed in July 2023
Audit type	Annual
Auditor name	Linda Harley

### 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 2022/23 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

<b>Section 1 – proper bookkeeping</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The RFO has put in place effective procedures to accurately and promptly record all financial transactions. The Council’s ledger (computerised cash sheet) is well maintained and accurate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Up to date accounting records are maintained throughout the year and referenced which provides evidence to support the Council's underlying accounting statements.
<i>Is the arithmetic correct?</i>	Yes	Spot checks were made and were found to be correct.
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Council's Standing Orders, as seen on the website, were those reviewed at the meeting of 14/11/22 and are based on the Model Standing Orders produced by NALC in 2018. Comment: To bring their Standing Orders fully up to date Council may wish to: increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations, were reviewed at a meeting on 16/1/23 and are based on the Model Financial Regulations produced by NALC in 2019. Comment: To bring their Financial Regulations fully up to date Council may wish to increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and update the figures relating to public contracts.
Has the Council properly tailored the Financial Regulations?	Yes	The Financial Regulations are tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	The minutes of 9/5/22 confirm that the Clerk is the Financial Officer.
<b>Additional comments:</b>		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

<b>Section 3 – Payment controls</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	The Council complies with its Financial Regulations and a sample of payments confirmed they were supported by invoices. At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. A sample taken shows that the Council had the legal power to approve payments. Comment: Council may wish to ensure that, in line with their Financial Regulations, all invoices are initialled as checked by 2 signatories. Samples checked only had 1 signature.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The Council does not make payments using internet banking.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book. The claim for the period 1.4.21 to 31.3.22 in the sum of £3,549.12 was settled during the year under review. This agrees to supporting accounting records. In accordance with legislation, Council has noted that in order to be able to recover the VAT it has incurred on its non-business activities it must have placed the order, received the supply, received a tax invoice addressed to the parish council and paid the invoice direct from its own funds

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	Yes	The Council confirmed in their minutes of 9/5/22 that the criteria to adopt the General Power of Competence has been met.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	The Council was able to use the General Power of Competence to incur expenditure that in its opinion is in the interests of and will bring benefit to its area and any of it or all of some of its inhabitants.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council does not have any loans.
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b>		
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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is there evidence of risk assessment documentation?</i>	Yes	The Risk Assessment Document for the period 1 <sup>st</sup> April 2022 to 31 <sup>st</sup> March 2023 has been adopted by the Council. There is no minute note to confirm the review of this document in this audit year, although the auditor has been advised it was reviewed in January 2023. It covers in general terms the matters which could possibly prevent a smaller relevant body from functioning. They have taken appropriate steps to manage those risks including the introduction of internal controls and external insurance cover.

<sup>2</sup> Localism Act

<sup>3</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		<p>The Council has appropriate arrangements in place for the inspection of play areas, which is provided by West Suffolk Council.</p> <p>Comment: Council may wish to clearly note in the minutes the annual review of their risk assessment documentation.</p>
<p><i>Is there evidence that risks are being identified and managed?</i></p>	Yes	<p>Council has a comprehensive Financial Risk Assessment which identifies the risks associated with ensuring that public finances are adequately protected and managed and has taken steps to mitigate such risks.</p> <p>Comment: the documentation of the specific control procedures that have been adopted by the council for payments not only protects the RFO but also fulfils an internal control objective. Council shows good practice by including in their risk assessment document that a risk assessment is undertaken for all events and insurance confirmed.</p>
<p><i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i></p>	Yes	<p>General Insurance is in place under a Hiscox Commercial Policy Schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept.</p> <p>Council reviewed its current insurance cover at the meeting of 13/3/23. Village Hall insurance is provided by under a Village Guard Policy from Allied Westminster.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	Yes	<p>The Council has shown that it has a sound system of internal control which facilitates the effective exercise of its functions, ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk. The internal control document was signed by a non-councillor and noted in the minutes of 9/5/22 and 16/1/23.</p> <p>Comment: Council may wish to note in the minutes the annual review of their internal control document.</p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including</i></p>	Yes	<p>The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 9/5/22.</p>

<sup>4</sup> Accounts and Audit Regulations

<i>consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>		Comment: by reviewing the terms of reference for internal audit, Council has followed guidance within the Governance and Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.
<b>Additional comments:</b>		

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<sup>5</sup> Practitioners Guide

<b>Section 5 – Budgetary controls</b>		
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		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The Council prepared and formally approved the budget for the year, prior to the setting of the precept.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The full Council has considered, approved and adopted the annual precept for the year. Although the Council minuted that the precept had been increased by 6%, the amount was not noted in the minutes of 31/1/22. Comment: It is good practise for the Council to include the amount of the precept they are applying for in the minutes.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure is included within the detailed documentation circulated to Councillors quarterly in accordance with Council’s own Standing Orders. The minutes reflect that they have been received and noted.
<i>Reserves held – general and earmarked<sup>6</sup></i>	No	Council was unable to provide figures for their general and earmarked reserves. They will be reviewing them in July 2023. Comment: When reviewing their reserves Council should be aware that the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure. There is no limit for earmarked reserves.
<b>Additional comments:</b>		

<sup>6</sup> 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



<b>Section 6 – income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	Expected income was received, properly recorded and promptly banked. A number of items of income were cross checked against cash book and bank statements and found to be in order. Comment: in accordance with Proper Practices, the Responsible Financial Officer ensures that the accounting records contain entries from day to day of all sums of money received.
<i>Is income reported to full council?</i>	Yes	All income received by the parish council is reported as part of the Financial Reports submitted by the RFO quarterly. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The precept of £14,559 agrees with West Suffolk Council's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	N/A	The Council have not received any funds from CIL as West Suffolk Council does not operate this system.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
<b>Additional comments:</b>		

<sup>7</sup> Community Infrastructure Levy Regulations 2010

<b>Section 7 – petty cash</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	The Council does not operate a system of petty cash.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council has 1 employee on its payroll at the period end of 31 <sup>st</sup> March 2023. Employment contracts were not reviewed during the internal audit but it has been confirmed that a contract of employment is in place. All salary payments are authorised by full council. Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. The Clerk’s salary was reviewed by the council and noted in the minutes of 16/11/22.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	Yes	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The Council has robust payroll arrangements in place. The payroll function is operated within the RTI system and outsourced to SALC. Cross-checks were completed on two payments covering salary and PAYE and were found to be in order. 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	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs, if applicable, on or before the dates prescribed.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Yes	Inline with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties on 16/12/22 (minuted 16/1/23). This was registered with The Pensions Regulator.

<sup>8</sup> The Pension Regulator – [website click here](#)

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

<b>Section 9 – Asset control</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	The Council's assets are properly maintained and efficiently managed. The Asset Register was reviewed during the Internal Audit for year-end and accurately reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2023) was £628,985 which agrees with box 9 of the AGAR. All assets have been stated as at the acquisition value and where assets have been gifted or where there is no known value have been given the proxy value of £1. The register has been updated with any additions or disposals during the year.  Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<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>	Yes	

<sup>9</sup> Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	Yes	The Asset Register value has been stated on the Annual Governance and Accountability Return (AGAR) which was signed at the time of Internal Audit.
<i>Cross checking of insurance cover</i>	Yes	The Council compared the asset register with their insurance schedule to ensure that all assets as recorded are appropriately insured. A number of items as listed under the Asset Register were reviewed against items under insurance and cover was deemed to be appropriate.
<b><i>Additional comments:</i></b>		

<b>Section 10 – bank reconciliation</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Statements reconciling each of the Council’s bank accounts with it’s accounting records are prepared on a quarterly basis and reconcile with the cash sheets. They are subject to independent review by Councillors and signed as evidence of this review. Bank statements are periodically independently verified to the balances stated in the bank reconciliations. Comment: The RFO, as evidence of good financial practice, provides evidence of the bank reconciliations at meetings to be verified by the Parish Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective – to enable the prevention and detection of inaccuracies.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with supporting period end statements and as at 31 <sup>st</sup> March 2023 stand at: £19,770.82 across all accounts held by the Council.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	There is regular reporting of bank balances within the financial reports submitted on a quarterly basis to the parish council.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounting statements prepared during the year are produced on a Receipts and Payments basis and agree to the cashbook. All were found to be in order
<i>Financial trail from records to presented accounts</i>	Yes	There is a clear audit trail from the financial records held to the presented accounts.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Part 2 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Parish Council had gross income and expenditure not exceeding £25,000 it was able to declare itself exempt from a limited assurance review. The Certificate has been published on the Council's website.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The Internal Auditor was able to confirm that the details of the arrangements for the exercise of public rights for the period ending 31 <sup>st</sup> March 2023 were on the public website used by the Council.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Partly met	The Council has complied with the requirements of the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities and has published the following on a public website: Certificate of Exemption Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2) Accounts and Audit Regulations 2015.

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

<sup>11</sup> Accounts and Audit Regulations 2015

		Bank Reconciliation for the period ending 31 <sup>st</sup> March 2023 Comment: To be fully compliant Council may wish to publish their Analysis of variances form on their website.
<b><i>Additional comments:</i></b>		

<b>Section 12 – internal audit</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Auditor's Report for the year ending 31 <sup>st</sup> March 2023 was considered and accepted at the meeting of the Parish Council on 18/7/22.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>Mostly met</i>	The following items were raised by the internal audit for 2021/2022: <ol style="list-style-type: none"> <li>1. Adoption of NALC model Standing Orders – actioned.</li> <li>2. Financial Regulations tailored to Parish Council – actioned.</li> <li>3. Annual insurance review – actioned.</li> <li>4. Amendments to AGAR form – completed.</li> <li>5. Publication requirements – the following items had not been published: Bank reconciliation and Analysis of Variances – bank reconciliation actioned. Analysis of Variances – not actioned.</li> <li>6. Minute that report has been received from internal auditor and an action plan put in place – actioned.</li> <li>7. Consider using a secure email address – council decided not to action.</li> </ol>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	It was noted in the minutes of 9/5/22 that SALC has been appointed as the internal auditor.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>12</sup></i>	<i>Partly met</i>	Council has included on their agenda for 22/11/22 an item to consider their external audit however this was not minuted. Comment: Council may wish to ensure that the Council’s annual review of the external audit is clearly minuted.
<i>Has appropriate action been taken regarding the comments raised?</i>	Yes	The external auditor noted that they had been unable to complete the audit in time for the Council to publish the required documents inline with statutory requirements.
<b>Additional comments:</b>		

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<sup>12</sup> 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.*

<b>Section 14 – additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>	Yes	The Annual Meeting of the Parish Council was held on 9/5/22 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 Schedule 12, paragraph 7(2) and Schedule 15(2).
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	Yes	The minutes were not seen as a virtual audit was carried out. Full Council minutes clearly document the approval of the previous minutes and that they are duly signed. Absence was approved.
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the website of West Suffolk Council for the Register of Interests for all current Parish Councillors. There is no access gained from the Council's website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The 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	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council has published the following information on a public website for the year 2022/23: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Details of Public Land and Building assets / asset register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.

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

<sup>14</sup> 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)?<sup>15</sup></i>	Yes	The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller. Under the data Protection Act 2018 and Registration Z743993 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to ensure compliancy with the GDPR requirements and is aware that this should be monitored at all times to ensure compliancy. The Council's Privacy Notices were seen on the Parish Council's website. Council has completed the following documents which are also available to view on the Council's website: Data Protection Impact Assessment and Data Protection & Information Management Policy; Subject Access Request Policy & Subject Access Procedure Policy; Comment: To be fully compliant Council may wish to consider adopting a Data Retention and Disposal Policy (Template available on the SALC website).
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	Yes	Council has published on its website a website accessibility statement – in line with Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	Yes	Council has an email address of <a href="mailto:bradfieldcombustwithstanningfieldpc@outlook.com">bradfieldcombustwithstanningfieldpc@outlook.com</a> and has minuted that they do not wish to consider the use of a secure email system. Comment: Council might wish to consider the use of a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Such an address would be owned by the parish council (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021) refers.

<sup>15</sup> Data Protection Act 2018

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide

<i>Is there evidence that electronic files are backed up?</i>	Yes	It is noted in the Council's risk assessment document that the Council has a secure back up system.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	The Council does not have any committees.
<b>Additional comments:</b>		

Signed: *Linda Harley*

Date of Internal Audit Report: 30/6/23 On behalf of Suffolk Association of Local Councils