

Internal Audit Report for Cretingham, Monewden and Hoo for the period ending 31 March 2023

Clerk	Caroline Saxby (Acting Clerk)
RFO (if different)	
Chairperson	Alistair Gourlay
Precept	£ 2733
Income	£ 2,885
Expenditure	£ 1,556
General reserves	£10,570
Earmarked reserves	£3445 CIL £2041 Charitylands
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

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 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. The ledger clearly identify the spending power used for each item, evidencing the council is operating within its mandate.
<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
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 Council's Standing Orders, as seen on the website, were those reviewed at the meeting of 10/2/23 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 the meeting on 10/1/23 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)? ¹	Yes	It is noted in the Council's Financial Regulations that the Financial Officer is the Clerk. Comment: Council may wish to include in their minutes the annual appointment of the Financial Officer.
<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	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 notes in their internal control document that invoices will be signed. Overall invoices contained 2 initials but Council may wish to ensure that all invoices are initialled by 2 bank signatories to confirm the invoice has been checked against the payment. Comment: Council has made a grant payment to the Citizens Advice Bureau under LGA s111. This grant can be made under the Local Government Act 1972 s.142(2a) relating to assisting voluntary organisations to provide information and advice concerning individuals' rights and obligations.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The Council does not use 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 1.4.22 to 31.3.23 in the sum of £104.20 was not settled during the year under review. This agrees to supporting accounting records.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The Council has not adopted 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	Payments made under this capped power are recorded separately in the cashbook. No payments were made in this audit year.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council has no Public Works Loans and as such has not incurred any interest payments for the year under review.
Additional comments:		

<p>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.</p>		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	<p>The Risk Assessment Document for the period 1st April 2022 to 31st March 2023 was considered at a meeting of the Parish Council on 10/1/2023 and 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.</p> <p>Comment: Within its Risk Management Document, Council has identified a number of risks to property; finances and personnel and has taken steps to</p>

² Localism Act

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		control the risk - all of which are clearly identified within the document as approved by Full Council.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has a good 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. 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
<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	General Insurance is in place under an RSA Commercial Policy Schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is £25,000 which is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept. Council reviewed its current insurance cover at the meeting of 6/10/22
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	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 review of Internal Control documents was noted in the minutes of 10/1/23.
<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	The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 10/1/23. 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.
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 2022/2023 in the sum of £2733 was approved by full Council at a meeting of 18/1/2022 but there is no evidence written into the minutes for the sum set. Comment: Council may wish to clearly record in their minutes the amount of the budget.
<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. This was set at £2733 at the same meeting. The amount of the precept to be applied for was not included in the minutes. 17/5/22 the arrival of the precept £2733 was clearly minuted. Comment: Council may wish to clearly record in the minutes the amount of the precept.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure is included within the documentation periodically circulated to Councillors in accordance with Council’s own Standing Orders. The minutes reflect that they have been received and noted. Budget and actual expenditure comparison are emailed to Councillors and published on the website.
<i>Reserves held – general and earmarked⁶</i>	Yes	Council’s final accounts show general reserves in the sum of £10,570 with earmarked reserves in the sums of £3,445 CIL and £2,041 Charitylands.
Additional comments:		

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	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. It is noted in the Council's Internal Control document the quarterly review of income received.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The precept received of £2,733 agrees with East Suffolk Council's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	Council received No CIL funds in this audit year. In accordance with the 2010 Regulations, the Council having received a proportion of CIL funds has ensured that retained balances are transferred into the Earmarked Reserve specifically allocated. Comment: Council has noted its duty to comply with the CIL Regulations to produce an annual report that details the amount of CIL funds received, spent and retained for each financial year until the funds are totally expended. Each annual report should be uploaded onto the Councils website by 31 st December.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	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	
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>	N/A	The role of the Clerk is currently being undertaken as a voluntary role, by a Councillor.
<i>Has the Council approved salary paid?</i>	N/A	
<i>Minimum wage paid?</i>	N/A	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	N/A	The Council does not currently have any employees.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	N/A	The Council does not currently have any employees.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	N/A	The Council does not have any employees at the present time. For future reference: Council should be aware that under the Pensions Act 2008, every employer in the UK must put certain staff into a workplace pension scheme and contribute towards it. This is called 'automatic enrolment' and details can be found at: www.thepensionsregulator.gov.uk The link below will also provide further details of Council's obligations as an employer: https://www.thepensionsregulator.gov.uk/en/employers Council should also note that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Councils must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.

⁸ 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 expenses are supported by receipts and approved by full Council.
Additional comments:		

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The 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 £10913.34 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. Regular maintenance of assets is included in the Council's Internal Control document. 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>	N/A	
<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 unsigned at the time of Internal Audit.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under its Parish Council insurance policy for assets under its ownership . This was discussed and renewed by the Council at

⁹ Practitioners Guide

	their meeting on 18/10/22. The adequacy of insurance cover is also covered within the Internal Control document.
<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	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. 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 each meeting 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. It is noted in the Council’s Internal Control document that bank reconciliations are completed quarterly.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with supporting period end statements and as at 31 st March 2023 stand at: Barclays Community Account £16,057.59 which is in accordance with the bank reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The council includes bank balances within their minutes for each meeting.

Section 11 – year end procedures		
Evidence		<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 AGAR¹⁰ 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 Council approved the Certificate of Exemption at their meeting on 17/5/22, which was before the deadline of 30/6/2022.
<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 Council, during the previous year, correctly provided for the period of public rights as required by the Accounts and Audit Regulations. The dates for 2020-23 are 20/6/23 to 31/7/23.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015, 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

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		Notice of the period for the exercise of public rights and other information required by Regulation 15 (2) Accounts and Audit Regulations 2015. Bank Reconciliation for the period ending 31 st March 2022 Analysis of variances
<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 Auditor’s Report for the year ending 31 st March 2023 was considered and accepted at the meeting of the Parish Council on 17/5/22.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>Partly met</i>	<p>Appropriate action has partly been taken regarding the recommendations raised and the Council considered these on 17/5/22.</p> <p>Appropriate action has been taken for item (1) The Council had adjusted the figures on the AGAR</p> <p>Action has not been taken for item (2) Council should note guidance as issued under the Practitioners Guide which states that an authority needs to have regards to the need to put in place a General Reserves Policy and have reviewed the level and purpose of Earmarked Reserves - Reserves are currently high as the clerk is unpaid. The council was encouraged to increase reserves in the case of a possible election and has reserves to assist in payment of a clerk when necessary as the precept would not cover the salary of a clerk at present.</p> <p>Council is in the process of taking action for item (3) Council publishes on its website a website accessibility statement. Regulation 8 of the Public Sector Bodies (Website and Mobile Applications) (No 2) Accessibility Regulations 2018.</p> <p>Recommendation: 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. At the current level, council’s general reserves are not considered to be within this level. Following the audit notes from 2021/22 the Council may wish to put in place a General Reserves Policy and have reviewed the level and purpose of Earmarked Reserves during the audit year and noted this in the minutes.</p>

<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was confirmed as the internal auditor for 22/23 at the meeting on 10/1/2023.
<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>	<i>N/A</i>	Council has been able to declare itself exempt from an external audit.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>N/A</i>	
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	The Annual Meeting of the Parish Council was held on 17/5/22 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> ¹⁴	Yes	Evidence seen that the minutes are administered in accordance with the Public Bodies (Administration to Meetings) Act 1960, Local Government Act 1972 and the Localism Act 2011. Absences were approved and minutes accepted and signed.
<i>Is there a list of members' interests held?</i>	Yes	The list of members' interests held is published on the East Suffolk website. Comment: Council may wish to include a link to the register, on their 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 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

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

		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.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</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 ZA514828 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partly met</i>	Council has taken steps to work towards compliancy with the GDPR requirements and is aware that this should be monitored at all times to ensure compliancy. The Council's Data Protection policy was seen on the parish council's website. Comment: To be fully compliant with the General Data Protection Regulations Council may wish to adopt and publish the following policies: Subject Access Request Policy & Subject Access Procedure Policy; Privacy notice; Data Retention and Disposal Policies. Templates are available on the SALC website.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	<i>Partly met</i>	Council is aware of its responsibilities under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018, to publish a website accessibility statement on their website. The policy was reviewed at the Council meeting of 7/3/23 and an audit of the website will be undertaken before the policy is published. Comment: Council may wish to ensure that their website accessibility statement is published on the website in line with regulations.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	In line with the Practitioners Guide, the Council has an official email address for correspondence cmhparishcouncil@gmail.com
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is noted in the financial Risk Assessment documentation that files are backed up weekly.
<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.
Additional comments:		

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

SALC Internal Audit Report template (v.3)
Last reviewed: 30th January 2023

Signed: *Linda Harley*

Date of Internal Audit Report: 25/5/2023

On behalf of Suffolk Association of Local Councils