

Internal Audit Report for Easton Parish Council for the period ending 31 March 2023

Clerk	Alison Bramall
RFO (if different)	
Chairperson	Sue Piggot
Precept	£ 9,945.29
Income	£ 16,049.76
Expenditure	£ 36,287.19
General reserves	£ 9,377.58
Earmarked reserves	£ 32,903.33
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 and the minutes 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 on 6/3/23 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 and review Standing Order 18 (f) relating to the value of a contract exceeding the specified threshold.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations, were reviewed in 6/3/23 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	No	The Council has not noted the annual appointment of a Responsible Financial Officer in their minutes. Comment: In line with Section 151 Local Government Act 1972 (d) Council may wish to include annually the appointment of a Responsible Financial Officer in their minutes.
Additional comments:		

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?	<i>Partly met</i>	A sample of payments confirmed they were supported by invoices, however the invoices have not been initialled/signed by the Councillors to confirm they have been checked against the payment. This has now been noted in the Council's newly adopted Internal Control Document which comes into effect in 2023/24. The Council's risk assessment document confirms that powers to pay will be recorded in the financial reports presented to Council, but this has not been completed. Comment: It is good practice for the Council to record, either in the minutes or a published Financial Report, the powers to pay, which shows the council has confirmed it has the legal right to make all payments.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	It is assumed that Council, in using internet banking for the settlement of its accounts, is mindful that all payments should be made in accordance with Council's Financial Regulations 6.4, 6.6 and 6.9, but no evidence was seen showing which members verified/approved the payments. Comment: Council may wish to put in place a procedure whereby an on-line payment slip is signed by the 2 Councillors verifying and releasing payments, to ensure that there is an effective system in place to reduce the risks of error for all such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money. Council should note that whilst it is not a requirement that two people authorise electronic payments, Council should consider the

		<p>appropriate systems, procedures and controls available by banking providers and follow its own Financial Regulations There is no reference to On-line banking payments in the risk assessment documentation. Comment: As there is no reference to online banking for the use of the settlement of accounts within the Council's overall Risk Assessment documentation, Council should consider ensuring that it has a clear procedure for the way in which it operates with regards to the operation of its online accounts and that this is covered within the Internal Control Statement.</p>
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 was settled during the year under review. The Clerk has confirmed that a couple of items were unable to be reclaimed during this year due to suppliers not providing sufficient details and these will be reclaimed in 2023-24.
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	No payments were made under LGA s.137 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 does not have any loans.
Additional comments:		

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 £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

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 Document for the period 1 st April 2022 to 31 st March 2023 was considered at a meeting of the Parish Council on 6/3/23 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 with external insurance cover. Internal Controls were introduced in March 2023 but did not cover this audit year. Comment: within its Risk Management Document, Council has identified a number of risks to property; finances and personnel and has taken steps to control the risk - all of which are clearly identified within the document as approved by Full Council. Please see comment below relating to Internal Controls.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has a 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. The review of the RoSPA report for the playground was noted in the minutes of 28/11/22 with further minuted notes on how to rectify the items raised.
<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 a BHIB Local Council's policy schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is £150,000 which is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept. The insurance is for a fixed 3 year term and the Council are in the second year of this agreement. A review was undertaken 6/10/22. Comment: In line with the Council's own risk assessment documentation their insurance should be reviewed on an annual basis and noted in the minutes.

<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>No</p>	<p>Following the internal auditor’s comments from the 2021-2022 audit, the Council have noted in their minutes of 6/3/23 the approval of an Internal Audit Control document to start from the next audit year of 2023-2024. There was no Internal Control document in place for the 2022/23 audit year and therefore there is no minute to demonstrate that Council, in accordance with the Accounts and Audit Regulations 2015, formally reviewed the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances during the year under review.</p> <p>Comment: Council have noted the requirement, under the Accounts and Audit Regulations 2015, to have in place safe and efficient arrangements to safeguard public money. Council have taken steps to ensure that it reviews its arrangements to protect public money during the coming year and minutes that such a review has taken place.</p>
<p><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></p>	<p>No</p>	<p>The effectiveness of internal audit was not reviewed during the year. However please see comment relating to the introduction of an Internal Audit Control document adopted on 6/3/23 to start in the 2023/24 audit year.</p> <p>Comment: Council has ensured that the review of the effectiveness of internal audit is included within their Internal Control document from 2023/24.</p>
<p>Additional comments:</p>		

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 £9942.80 was approved by full Council at a meeting of 28/1/21.
<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 agreed at the same rate as last year £9945.29 at the same meeting.
<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.
<i>Reserves held – general and earmarked⁶</i>	Yes	Council’s final accounts show general reserves in the sum of £9377.58 with earmarked reserves in the sum of £32,903.33.
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.
<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.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	The precept recorded agrees with the notification from East Suffolk Council of a precept of £9945.29.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	Council received no CIL funds during the year under review but carried forward unspent funds of £50,502.46. 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 has been 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>	Yes	Council has one employee during the year under review. Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council. The remuneration payable to the employee has been approved in advance by the Council.
<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 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 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. There were no applicable deductions due to be paid to HM Revenue and Customs for the year under review
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	In line with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties. This was registered with The Pensions Regulator.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All expenses / payments made are against itemised invoices submitted to and approved by the Finance full Council
Additional comments:		

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 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 £40,479 which agrees with box 9 of the AGAR. All assets have been stated as at the acquisition value. 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>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	Evidence was provided to show changes to the insurance policy to reflect the purchase of new assets in August 2022. Comment: Council may wish to note in their minutes the annual review of the asset register during each audit year.
<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. Evidence was provided to show changes to the insurance policy to reflect the purchase of new assets in August 2022. Comment: Council may wish to note in the minutes the annual cross checking of insurance against the asset register to ensure all assets are appropriately covered.

⁹ Practitioners Guide

Additional comments:

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Statements reconciling each of the Council’s bank accounts with it’s accounting records are prepared on a regular basis.
<i>Do bank balances agree with bank statements?</i>	Yes	The following bank balances agreed with the bank statements as at 31/3/23: Current Account : £30,055.97 Savings Accounts : £12,224.94 Total across all accounts : £42,280.91 This agrees with box 8 of the AGAR.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Overall, there is regular reporting of bank balances within the financial reports submitted on a quarterly basis to the parish council. Comment: To allow for full transparency, the Council may wish to either include the information from the financial report in the minutes or append it to the minutes.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Correct accounting procedures are used.
<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's gross expenditure exceeds £25,000 the Council has correctly completed part 3 of the AGAR with the Accounting Statements unsigned at the time of audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	
<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>	No	The Internal Auditor was unable to confirm that the details of the arrangements for the exercise of public rights were on the public website used by the Council.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	<i>Partly Met</i>	The Council has not 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: Exemption Certificate Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Bank Reconciliation for the period ending 31 st March 2022 To be fully compliant Council needs to have published the following:

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		Analysis of variance 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
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes

The Internal Auditor's Report for the year ending 31st March 2022 was considered and accepted at the meeting of the Parish Council on 27/7/2022 and it was noted that the Clerk will draw up an action plan to propose remedial actions. The action plan was noted in the minutes of 28/11/22 with all actions to be completed by January 2023.

Appropriate action has been taken regarding the recommendations raised by the internal audit 2021-2022 for the following items:

1. Financial Regulations to be tailored to the Council – completed
2. Retrospective approval of financial transactions - completed
3. Risk Assessment Documentation requires expansion to cover non-registration with ICO and non-compliance with GDPR – Partly completed (see noted under Item 14 compliancy with GDPR regulations)
4. Internal Control Statement to be put in place - adopted 6/3/23.
5. Effectiveness of Internal Audit not reviewed – Internal control document adopted 6/3/23
6. Level of general reserves – adjusted to correct
7. Changes to AGAR figures for 22/23 and 21/22 (boxes 8 and 10 have not been completed) - completed
8. Record of the appointment of the internal auditor - completed
9. Consider matters raised in the internal audit report and decide on action to prevent re-occurrence – Internal audit reviewed – evidence of an action plan seen
10. Considering any matters raised by the external auditor and the action needed to prevent re-occurrence - completed
11. Voting in person at a meeting -completed
12. Registration with ICO – completed

		13. Compliancy with GDPR Regulations – Council is taking steps to comply
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	Council confirmed the appointment of SALC as their internal auditor and this was noted in the minutes of 28/11/22.
<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>	In the audit year 2021/22 Council declared 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 16/5/2022 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	The minutes were not seen as a virtual audit was carried out. Full Council minutes clearly document the approval of the previous minutes and from 6/3/23 that they are duly signed. Absence was approved (if appropriate).
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the website of East Suffolk Council for the Register of Interests for all current Parish Councillors. Comment: Council may wish to provide a link to their members' interests held forms from their own 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>	Partly Met	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: Certificate of Exemption 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 ZB455252 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partly met</i>	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. Council has published a data protection policy on their website. Comment: To be fully compliant with the regulations Council may wish to consider adopting the following policy's or ensure the information contained within them is included in their Data Protection Policy: Data Protection Impact Assessment and Data Protection & Information Management Policy; Subject Access Request Policy & Subject Access Procedure Policy; 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>	No	The council has not published a website accessibility statement on their website. Comment: In line with Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018, Council should adopt and publish a website accessibility statement on their website.
<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 parishclerk@eastonpc.org.uk 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

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

		council (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021) refers.
<i>Is there evidence that electronic files are backed up?</i>	Yes	The Council has noted in their risk assessment documentation the electronic back up of files by the Clerk.
<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:		

Signed: *Linda Harley*

Date of Internal Audit Report: 2/6/23

On behalf of Suffolk Association of Local Councils