

Internal Audit Report for Rushbrooke with Rougham Parish Council for the period ending 31 March 2023

Locum Clerk	Tina Newell
RFO (if different)	As above
Chairperson	John Newman
Precept	£ 19,380.00
Income	£ 25,012.40
Expenditure	£ 40,435.30
General reserves	£ 11,307.41
Earmarked reserves	£ 0.00
Audit type	Annual
Auditor name	Mrs Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources

- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 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 council uses a computerised spreadsheet to form the basis of their accounting system detailing receipts and payments ensuring that the financial transactions of the parish council are accurately recorded. This was evidenced on the Parish Council website.
<i>Is the cash book up to date and regularly verified?</i>	YES	The cash book provides evidence to support the council’s underlying statements. Accounts are reconciled to the bank statements showing good internal control.
<i>Is the arithmetic correct?</i>	YES	The accounts were spot checked and were all 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?	<i>Partly Met</i>	There is no evidence to document the review of the Standing Orders during the period of 2022-2023. COMMENT: It is noted that the Standing Orders published on the council website were reviewed 22 nd June 2023 and are based on the Model Standing Orders produced by NALC IN 2018 which take into account changes in legislation from those produced in 2013.
Are Financial Regulations up to date and reviewed annually?	<i>Partly Met</i>	There is no evidence to document the review of the Financial Regulations during the period of 2022-2023. COMMENT: It is noted that the Financial Regulations published on the council website were reviewed 22 nd June 2023 These are based on the NALC Model Financial Regulations 2019.
Has the Council properly tailored the Financial Regulations?	YES	The Financial Regulations have been tailored to the council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the council's own Financial Regulations (1.8) state that the Clerk is the RFO.
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 selection of expenditure items were requested, with only one received. These were cross checked against the cash book and bank statements. A list of payments is recorded within the minutes. RECOMMENDATION: Council must keep invoices and supporting documentation for all payments made in a secure location.
Where applicable, are internet banking transactions properly recorded and approved?	<i>N/A</i>	The council does not operate internet banking, opting to use cheques for payments.
Is VAT correctly identified, recorded, and claimed within time limits?	<i>Partly Met</i>	VAT is identified in the cashbook. There were no claims made during the period under review. COMMENT: The clerk was unable to confirm when the last VAT return took place due to not having the information provided.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	<i>N/A</i>	The council has not adopted the General Power of Competence.

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	An allocation of s137 was presented within the 2022/2023 budget for a total of £5,200. This was separately recorded within the council cashbook.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The council has no loans.
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The council has published on its website, 4 x Risk Assessment documents, covering; Clerk, Financial, Vehicle Activated Signs and Volunteers. The documents detail the Hazzard, Potential Risk, Initial Assessment, Control Measure, Residual Assessment and Monitoring / Further Action Required. COMMENT: The Risk Assessment documents were not dated or completed with the next review date which council may look to add.
<i>Is there evidence that risks are being identified and managed?</i>	NO	Councils Financial Risk Assessment details regular reviews of Internal Controls, annual reviews of assets, annual reviews of Insurance cover, VAT being claimed annually, minuting council agreement with the power used to authorise expenditure, a monitoring statement being produced regularly and presented to Council, discussed and approved at the meeting, including bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank.

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.

		<p>RECOMMENDATION: There was no evidence to document that council reviewed its risks during the period of 2022-2023. Council should look to review these at least annually.</p>
<p><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></p>	<p><i>Partly Met</i></p>	<p>Council had insurance in place under an RSA Parish Protect Policy which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m; Business Interruption £5k; Fidelity Guarantee £25k.</p> <p>The level of Fidelity Guarantee meets the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.</p> <p>COMMENT: Council was insured from 1st October 2021 to 30th September 2022 with RSA. Payment for the renewal was not made until 24th February 2023 and the insurance renewed. This would have resulted in a period with no insurance cover.</p> <p>There is no evidence to document the insurance was reviewed by council, had this been the case there would not have been a period with no insurance.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p><i>NO</i></p>	<p>There was no evidence to document that internal controls have been reviewed.</p> <p>RECOMMENDATION: Council must ensure internal controls are regularly reviewed. A template Internal Control statement and checklist is available on the SALC portal.</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><i>NO</i></p>	<p>There is no evidence that a review of the effectiveness of the internal audit was conducted during the year.</p> <p>RECOMMENDATION: That the council review the effectiveness of the internal audit annually. This could be included within the Internal Control as detailed above.</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>	NO	There is no evidence to document the setting of the 2022-2023 budget. RECOMMENDATION: Council must provide evidence that the budget has been properly prepared and agreed.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	NO	There is no evidence to document the approval of the 2022-2023 precept by council. RECOMMENDATION: Council must provide evidence that the precept amount has been agreed by council within its minutes.
<i>Regular reporting of expenditure and variances from budget</i>	NO	There is no evidence to document regular reporting of expenditure against budget. RECOMMENDATION: Councils Standing Orders, Accounting Statements specify that a comparison of expenditure against the budget will be reported quarterly.
<i>Reserves held – general and earmarked⁶</i>	YES	The councils accounts show a general reserve of £11,307.41 and an earmarked reserve of £0.00. Council should be aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).
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	Income is recorded in the cashbook is based around the receipt of the precept and bank interest.
<i>Is income reported to full council?</i>	YES	The minutes detail the ability to record income received. None was documented, however the only credits were that of the precept and bank interest.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	The receipt of the precept to the value of £19,380 was recorded in one payment as received 16 th June 2022 in the Barclays Premium Savings Account. COMMENT: Evidence of the precept amount was found on the West Suffolk Council website. Council should record in its minutes the amount to which the precept is set for the coming financial year to ensure a clear financial trail.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	The council does not hold any CIL funds.
<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	
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 petty cash system.
<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	It was confirmed employment contracts were in place. This was not reviewed during the internal audit which was carried out remotely. Salary is approved by full council.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	NO	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	The payroll function is operated in accordance with HM Revenue and Custom guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review was carried out by SALC and is operated in accordance with HM Revenue and Customs guidelines. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	N/A	At the time of audit, the council had a locum clerk in place.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	Council approves all expenses as and when occurred.
Additional comments: There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.		

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

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register was reviewed during the Internal Audit Visit for year-end and 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 st March 2023) was stated as £21,778 on the Asset Register and the AGAR Section 2 Account Statements published on the council website. Records of deeds, articles and land registry documents were not viewed.
<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>	Partly Met	The Asset Register published on the council website is dated 31 st March 2023. This was approved at a meeting held 18 th May 2023. RECOMMENDATION: There is no evidence to show a review of the Asset Register during 2022-2023. Council should look to review, and minute the review, of its Asset Register annually.
<i>Cross checking of insurance cover</i>	YES	Council has in place an All Risks policy up to £50k.
Additional comments:		

⁹ Practitioners Guide

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank Reconciliations are conducted on a regular basis with bank balances being reported at each meeting of council where the clerk was present.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31st March 2023 the balance across the council's accounts stood at £11,307.41. Community Account £3,719.51 Premium Saver Account £7,587.90
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Account balances were recorded at each meeting, other than those where the Clerk / RFO was not present.
Additional comments:		

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	YES	The accounts are produced on receipts and expenditure basis.
Financial trail from records to presented accounts	Partly Met	There is a clear financial trail from budgeting, authorisation, payment and banking. COMMENT: Council must ensure it keeps all invoices / remittance notes in accordance with the Data Retention requirements
Has the appropriate end of year AGAR ¹⁰ documents been completed?	YES	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. This was published on the council website.
Did the Council meet the exemption criteria and correctly declared itself exempt?	N/A	The council did not meet the exemption criteria to declare itself exempt.
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?	NO	The Exercise of Public Rights was not published in accordance with the Accounts and Audit Regulations. The External Audit report for 2021/2022 makes reference to the AGAR and supporting documentation not being submitted in time for the dates to be met. This is also not published on the council website. RECOMMENDATION: Council is required in accordance with the Accounts and Audit Regulations to publish the exercise of public rights.
Have the publication requirements been met in accordance with the Regulations? ¹¹	YES	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31 March 2022 publishing the following on a public website: <ul style="list-style-type: none"> Section 1 – Annual Governance Statement of the AGAR

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<ul style="list-style-type: none">• Section 2 – Annual Accounting Statements of the AGAR• Section 3 – External Audit Report and Certificate. <p>RECOMMENDATION: To be fully compliant with the publication requirements the following should also be published on the council website:</p> <ul style="list-style-type: none">• Internal Audit Report of the AGAR• Notice of the period for the exercise of public rights• The Notice of the conclusion of audit
<p><i>Additional comments:</i></p>		

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	NO	There is no evidence to document the council considered the previous internal audit report. RECOMMENDATION: Council should review the report from the Internal Auditor and take actions where necessary to ensure it is working in accordance with its requirements as a statutory body.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	NO	As above
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	The council confirmed the appointment of the Internal Auditor for the period under review at a meeting held 18 th May 2023.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?</i> ¹²	NO	<p>There is no evidence to document that the council considered the 2021-2022 External Audit Report.</p> <p>Matters raised by PKF Littlejohn included:</p> <p>The smaller authority failed to approve the AGAR in time to publish it before 1 July 2022, the date required by the Accounts and Audit Regulations 2015, and did not disclose this by answering 'No' to Section 1, Box 1.</p> <p>The AGAR was not accurately completed before submission for review: Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority.</p> <p>The figures in Boxes 2 and 3 should read £19,117 and £7,598 respectively.</p> <p>All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR.</p> <p>Information has come to our attention from the internal auditor highlighting the fact that Sections 1 & 2 of the 2020/21 AGAR were not published on the authority's website by the dates specified in the Accounts and Audit Regulations 2015.</p> <p>Other matters not affecting our opinion which we draw to the attention of the authority:</p> <p>We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July and was less than 30 consecutive working days in length.</p> <p>As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure that it makes proper provision for the exercise of public rights during 2023/24.</p>

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.*

		<p>In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR. The smaller authority has not provided:</p> <ul style="list-style-type: none"> • a year end bank reconciliation in support of Section 2; • an adequate explanation for the variance between the prior and current year values in Boxes 3 and 6 of Section 2.
<p><i>Has appropriate action been taken regarding the comments raised?</i></p>	<p>NO</p>	<p>RECOMMENDATION: Council should restate the figures for year ending 31st March 2022 Boxes 2 and 3 as detailed above.</p>
<p>Additional comments:</p>		

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	NO	There is no evidence to document an Annual Parish Council Meeting was held. RECOMMENDATION: The Annual Parish Council meeting must be held as specified in the councils Standing Orders with the first item on the agenda being the Declaration of Acceptance of Office.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	YES	Council has an agenda numbering system with minutes approved by council, signed and dated as a true record of the meeting held.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the West Suffolk Council website of the Register of Interests for current Parish Councillors. Council is reminded that whilst the monitoring officer of the West Suffolk Council must arrange for the parish council's register of members' interests to be available, where the parish council has its own website, its register of members' interests must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012) RECOMMENDATION: That council publishes a link to the West Suffolk Council Register of Members Interests page on its website. www.westsuffolk.gov.uk/community/townandparishguideregisterofinterests.cfm
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The council has no Trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Partly Met	Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000). Council is working towards ensuring compliance with the requirements under the Transparency Code 2015.

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

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	YES	The Council is registered with the ICO as a data controller. Registration Certificate ZA193425 expiry date 26 th July 2023.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	NO	Council does not appear to have adopted any General Data Protection Regulation documentation. RECOMMENDATION: A Parish Council must comply with the obligations to protect information held and to process it in accordance with the UK General Data Protection Regulations (GDPR) and the Data Protection Act 2018. To ensure compliancy council should look to adopt policies such as: Data Protection and Information Policy, Data Protection Policy, Data Protection Policy (Staff), Publication Scheme, General Privacy Notice, Policy and Subject Access Request Policy (SAR). Examples of these documents are available on the SALC portal.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	YES	The council has published a Website Accessibility Statement.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	Council is using a secure e-mail system with a gov.uk address (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021) rather than relying on the use of personal e-mail addresses that can change regularly. This reduces the risk of correspondence going astray or being delayed.
<i>Is there evidence that electronic files are backed up?</i>	YES	The council Financial Risk Assessment details that All documents are backed up to the Cloud and regularly backed up onto a memory stick held 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 committees.
Additional comments:		

Signed: *J. Lawes*

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

Date of Internal Audit Visit:

Date of Internal Audit Report: 14th July 2023

On behalf of Suffolk Association of Local Councils