

## Internal Audit Report for for Needham Market Town Council

Clerk	Kevin Hunter
RFO (if different)	Kelaine Spurdens
Mayor	Cllr J E Lea from 19 <sup>th</sup> May 2021
Precept	£ 125,029.00
Income	£ 25,846.68
Expenditure	£ 116,199.87
General reserves	£ 103,091.81
Earmarked reserves	£ 78,623.78
Audit type	Year End
Auditor name	Colin Poole on behalf of SALC

### 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:

- carry out 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 2020/21 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 carried out 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	
<i>Is the cash book up to date and regularly verified?</i>	Yes	Reported to monthly meetings of the finance & governance section and full council
<i>Is the arithmetic correct?</i>	Yes	The council uses Sage
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b> The internal auditor will check the date the Council carried out its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	<i>Part Met</i>	According to the minutes, new Standing Orders were adopted 26 <sup>th</sup> April 2021. These were not seen.  <b>Recommendation: The version on the council website is dated 2013, the new version needs to be uploaded to replace it</b>
Are Financial Regulations up to date and reviewed annually?	<i>Part Met</i>	A new set of Financial Regulations, titled "Financial Standing Orders" was provided, dated 26 <sup>th</sup> April 2021, but the minutes of that meeting make no mention of their adoption.  <b>Recommendation: Not following the national convention on naming these documents can lead to confusion as to which document councillors adopted.</b>
Has the Council properly tailored the Financial Regulations?	Yes	The Financial Regulations provided were tailored to the council
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	Within the job description of the Responsible Financial Officer
<i>Additional comments: In August 2020 Minute C063/20, Councillors agreed to 'waive' s85 of LGA1972 in respect of the prolonged absence of a Councillor. A council cannot 'waive' the law. A councillor automatically ceases to hold office if they have failed to attend any council function for a period of six months without the absence being authorised – no input from the council is required. However, the council's minutes do not record whether the reasons for absence were being accepted, or merely noted. <b>Recommendation: accurately minuting whether or not apologies are accepted or noted is crucial given the potential for Councillors to lose office.</b></i>		

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

<b>Section 3 – Payment controls</b> The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	<i>Part-Met</i>	Some scheduled meetings did not take place due to the pandemic and payment authorisations that would have been seen were not seen.
Where applicable, are internet banking transactions properly recorded and approved?	<i>Part-Met</i>	Internet payments are recorded but the approval system was disrupted by the pandemic.
Is VAT correctly identified, recorded and claimed within time limits?	<i>Part-Met</i>	Q1 claim submitted 07/09/2020 £4,040.94 received Q2 claim submitted 07/09/2020 £2,201.58 received Q3 claim for £2,207.76 received 15/02/2021 Q4 claim to 28/02/21 £1,071.26 received 29/03/2021 <b>Note: VAT on March 2021 expenditure was not included in Q4</b> Whilst VAT was recorded and claimed, it was not correctly identified during reclaim. At least two instances were found during the audit where VAT had been fully reclaimed on purchases made on behalf of third parties, 90% and 95% of the ex-VAT costs respectfully being subsequently reimbursed by those third parties from charitable funds given to them, rather than the town council. It is unlawful to use the unique VAT status of parish councils to enable third parties – including charities – to avoid VAT liabilities. <b>Recommendation:</b> The Council should obtain VAT advice before agreeing to such arrangements to ensure that VAT is not overclaimed back from HMRC.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	<i>N/A</i>	

<sup>2</sup> Localism Act

Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	<i>Payments = £25, donations £4,950</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b>		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence	Internal auditor commentary	
<i>Is there evidence of risk assessment documentation?</i>	Yes	A risk assessment for physical meetings during the pandemic was found on the website, dated 2020-07-08
<i>Is there evidence that risks are being identified and managed?</i>	Yes	At the meeting of the Town Council 2020-07-15, the council considered the impact of the pandemic on the operations of the council and made appropriate changes to meeting schedules.  At the meeting held 2021-03-17 the council noted that the risk assessment was satisfactory and under review by the Finance & General Purposes Section.
<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	EL = £10m PL = £15m Fidelity = £200,000

<sup>3</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		At the annual meeting held 19 May 2021 the council reviewed insurances (C063/21)
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	<i>Part Met</i>	<i>The Auditor was provided with a copy of the Finance Regulations dated April 2021 and advised these were adopted that month. The minutes are not on the council website.</i> <b>Note: The Internal Controls document is separate to the Finance Regulations and should be reviewed annually.</b>
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year<sup>5</sup></i>	<i>Part met</i>	<i>The Clerk advised that evidence was not available, but that as he was working on the recommendations contained therein, its effectiveness was demonstrated.</i>
<p><b>Additional comments:</b> The Fidelity insurance limit should equal the bank balances plus half the precept, to ensure the maximum full value of cash is protected. With bank accounts totalling £189k and the half-year payment being £64,242 fidelity insurance should be £255k.  <b>Recommendation: Increase Fidelity Insurance to reflect cash held.</b></p>		

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

<sup>5</sup> Governance and Accountability 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 2020/21 budget was agreed on 05/02/2020 at £123,500  The 2021/22 budget was set at the meeting held January 2021 (C006/21) £127,200.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The 2020/21 precept was set on 05/02/2020, identifying a precept of £125,029, which the Council was inaccurately advised was an increase of 3.9% (C015/20). It is an increase of just under 4.25%.  The 2021/22 precept was set at the meeting held January 2021 (C006/21) £128,484.71. In accordance with good practice, the council noted the impact on Band D council tax and the implications for reserves.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	These are reported to Finance & Governance
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	General reserves = £103,091.81 EMR = £78,623.78
<b>Additional comments:</b>		

<sup>6</sup> In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure



<b>Section 6 – income controls</b> The internal auditor will seek evidence to ensure income is correct managed – recorded, banked and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	A randomly selected sample of income was checked.
<i>Is income reported to full council?</i>	No	The Clerk advised on 9 <sup>th</sup> July 2021
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Demand seen dated 05/02/20 £62,514.50 received 15/04/20 (along with £3,113.90 CIL) £62,514.50 received 21/09/20
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	The Clerk advised on 9 <sup>th</sup> July 2021  £10,246.83
<i>Is CIL income reported to the council?</i>	No	
<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	
<b>Additional comments:</b> Reporting via a Finance Committee, provided the minutes are adopted by Full Council, and the same finance report is provided to all Councillors to see, would meet the requirements.		

<sup>7</sup> 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>	Yes	
<i>If appropriate, is there an adequate control system in place?</i>	Yes	A copy of the petty cash book was seen, showing £77.88. It had been signed as verified.
<b>Additional comments:</b> It was not possible to verify the content of the petty cash tin as this audit was carried out remotely.		

Section 8 – Payroll controls		
The Internal Auditor will check salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 <sup>st</sup> April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. 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>	<i>Not tested</i>	The Council employed 6 persons during 2020-21
<i>Has the Council approved salary paid?</i>	<i>Not seen</i>	See recommendation below.
<i>Minimum wage paid?</i>	<i>Yes</i>	
<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>	<i>Yes</i>	The council has a standing Employment committee.  <b>Recommendation: The Employment Committee should satisfy itself it has authorised all rates of pay.</b>
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	<i>Yes</i>	
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	<i>Yes</i>	The pension line appears on payslips and in the cash book so the council is aware, but currently no employee is enrolled in a pension scheme. The RFO is aware of the requirements for auto-enrolment. <b>Recommendation: The Employment Committee should satisfy itself that the NEST auto-enrolment scheme remains in place and that relevant staff are auto-enrolled every three years in accordance with the regulations. Clear records of opting-out must be retained on file.</b>
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	<i>Not seen</i>	No other payments were found.
<b>Additional comments:</b>		

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

<b>Section 9 – Asset control</b> The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	The asset register dated 31/03/2021 was found on the council's website  £561,419  Adopted 19/05/2021 (C072/21/1a/v  The insurances and asset register appear to match
<i>Are 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>	Not tested	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	
<i>Cross checking of insurance cover</i>	Yes	
<b>Additional comments:</b>		

<sup>9</sup> Governance and Accountability for Smaller Authorities in England – March 2019

<b>Section 10 – bank reconciliation</b> The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	
<i>Do bank balances agree with bank statements?</i>	No	01/01/21 Cambridge & County AC 1126 = £56,108.28 31/03/21 Barclays Current AC 2844 = £115,251.49* 31/03/21 Barclays Tracker AC 0685 = £17,556.54 02/10/20 Barclays Business Premier AC 7330 = 69.64 Petty Cash (not verified) = £77.88 Total £189,063.83 *The closing balance is shown above. YE reconciliation was to £115,284.49, which omitted a Direct Debit and a Standing Order, both of which left the bank on 30 <sup>th</sup> March.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Part-Met	At Finance Meetings, however they are not independently scrutinised and signed off by a Member.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	
<i>Financial trail from records to presented accounts</i>	Yes	
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	Accounting statement was complete,
<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	See External auditors report.  For the exercise of public rights in 2021, the notice was found on the website, but the documents to which the public are being notified they have rights to access were not present, which is not in accordance with proper practice. <b>Recommendation: The documentation as required by proper practice, page 76 needs to be published and the Notice re-issued with amended dates.</b> <a href="https://www.pkf-l.com/wp-content/uploads/2021/04/practitioners-guide-2021.pdf">https://www.pkf-l.com/wp-content/uploads/2021/04/practitioners-guide-2021.pdf</a>
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	2019/20	The required documentation for the period 2019-2020 was found on the website. The documentation for 2020-2021 was not present. See above.
<b>Additional comments:</b>		

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

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

<b>Section 12 – internal audit</b> The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous internal audit report been considered by the Council?</i>	<i>Part-met</i>	The Internal audit was discussed extensively by the Finance & Governance Section at the meeting held 11-08-2020 and it is clear they have instructed the Clerk to carry out a range of actions to meet the recommendations set out in the audit report. <b>Recommendation: Regardless of whether any resulting work is delegated to a committee, which is entirely logical, the full council must consider the internal audit.</b>
<i>From 2017/18</i> <b>Finance Regulations and Standing Orders reviews remain outstanding</b>	<i>Yes – April 2021</i>	Standing Orders and Financial Regulations were prepared for adoption in 2021/22
<i>From 2018/19</i> <b>SO should be reviewed annually, which involves only confirmation that they are still fit for purpose. Adoption of the national model (suitably tailored to NMTC) would save a great deal of time and effort as well as ensuring compliance with regulations and good practice.</b>  <b>The Council should adopt Finance Regulations to govern the finance function. There is a NALC model available on the SALC website to tailor to the council. Currently the RFO and Clerk are doing best practice but it is not set into the governance structure, so if they left, there could be issues quickly arise.</b>	<i>Yes – April 2021</i>  <i>Yes – April 2021</i>	Standing Orders and Financial Regulations were prepared for adoption in 2021/22  See above

<p><b>Minutes of meetings should record who was present.</b></p>	<p>Yes</p>	<p><b>This has generally improved</b></p>
<p><b>It is good practice that the RFO asks a member of FGP to cross-check the bank statements with the reconciliation presented to the meeting, to confirm the balances reported tally with the actual statement, the Councillor then signing the statements to signify this has been done and that the reconciliation is an accurate report. This prevents fraud.</b></p>	<p>Not seen</p>	
<p><b>Leave all information on the website in order to fulfil FOI regulations</b></p>	<p>Yes</p>	<p><b>Yes</b></p>
<p><b>Full Council must consider audit reports and can then delegate any actions to committees.</b></p>	<p>No</p>	<p><b>No</b> – This work was carried out by the Finance and Governance Committee.</p>
<p><b>The Council does not formally appoint the membership of ‘sections’ in an open meeting. For transparent democratic process, membership should be decided by resolution of the full council.</b></p>	<p>Yes</p>	<p><b>Yes</b> – See below</p>
<p><b>The status of ‘sections’ should be reviewed. These are standing committees of Councillors and calling them something else does not change that. These meetings are closed to the public which may be unlawful [Public Bodies (admission to meetings) Act 1960 s1]. Members are not summonsed nor given three days’ notice of the specific business to be transacted. This is unlawful [LGA 1972 Sch12 10(2b)]. There is no public notice published [LGA 1972 Sch12 (10a)]. The notes are not published on the website</b></p>	<p>Yes</p>	<p><b>Yes</b> – The council received recommendations from the clerk</p>
<p><i>From 2019/20</i>  <b>The Council is an employer with the same duties towards staff as any other employer. Regular meetings of a</b></p>	<p>Yes</p>	<p>A staffing Committee has been established</p>



<p><b>dedicated employment committee ensures that pay uplifts are properly authorised, proper disciplinary and grievance procedures are in place and demonstrates good risk management associated with staff matters.</b></p>		
<p><b>Make consideration of the Asset Register a separate agenda item, so it is minuted clearly.</b></p>	<p>Yes</p>	<p><b>Yes</b> – Considered at the Annual Meeting of the Council</p>
<p><b>demonstrate that the Council correctly provided for the exercise of public right as required by the Accounts and Audit Regulations by reporting this to Council, taking a photograph of the notice on the notice board and retaining evidence that it was on the website would assist verification of the Clerk’s assertion this was done.</b></p>	<p>Part-Met</p>	<p><b>No</b> - The 2021 public notice was present on the website, but the information it referred to was not.</p> <p>A photograph of the 2021 notice in-situ was provided.</p>
<p><b>Recommendation: Full Council must consider audit reports and can then delegate any actions to committees.</b></p>	<p>No</p>	<p><b>No</b> – See above</p>
<p><b>Minutes of meetings should record who was present. Failure to do this is not an acceptable practice and is in breach of the law: Local Government Act 1972 Sch12 40.</b></p>	<p>Yes</p>	<p><b>Yes</b> – The approved minutes of the meeting of the Finance &amp; Governance Section had those present listed.</p>
<p><b>The Council needs to urgently ensure that it is compliant with GDPR and that the list of five requirements are met.</b></p>	<p>No</p>	<p><b>No</b> – But the Council agreed on 19<sup>th</sup> May 2021 to delegate the work to a committee.</p>
<p><i>Has appropriate action been taken regarding the recommendations raised?</i></p>	<p>Partly</p>	<p>Progress has been made towards addressing previous recommendations.</p>
<p><i>Has the Council confirmed the appointment of an internal auditor?</i></p>	<p>Yes</p>	<p>19<sup>th</sup> May 2021 SALC was appointed for the 2021/22 year.</p>
<p><b>Additional comments:</b></p>		

<b>Section 13 – external audit for the period under review</b> The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous external audit report been considered by the Council?<sup>12</sup></i>	<i>No</i>	In the External Auditor’s report it was noted that the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2020/21 and ensure that it makes proper provision for the exercise of public rights during 2021/22. The external audit report was found on the website, but no reference to it was found in the minutes of the full council, or Finance and Governance Section.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>Part-Met</i>	The notice had been published for the exercise of public rights, but the accounts themselves were not published, nor ready for publication on the date specified within the notice.
<b>Additional comments:</b>		

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<sup>12</sup> Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (ie. 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 some 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> <sup>13</sup> <i>(note to auditor- emergency Regulations as a result of the COVID-19 pandemic)</i> <sup>f14</sup>	Yes	8 <sup>th</sup> July 2020
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>15</sup>	Part-Met	An incomplete set of minutes of meetings was found on the website
<i>Is there a list of members' interests held?</i>	Part-Met	This was found on the Mid Suffolk website. A link could not be found from the Needham Market Town Council website.
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	No	Not applicable
<i>Has the Transparency Code been correctly applied and information published in accordance with current legislation?</i>	N/A	With income and expenditure above £25,000 but below £250,000, the council is not subject to the Transparency Code. However, some information is on the website. It is good practice to voluntarily comply with the code.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> <sup>16</sup>	No	The ICO register was search by name of the council and also by postcode. No registration was found. <b>Recommendation: The Council should, as part of its review, see below re GDPR, whether it should register with the ICO.</b>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i> <i>Are the following in place:</i> <ul style="list-style-type: none"> <li>• <i>Audit / Impact Assessment</i></li> </ul>	No	The meeting held 19 <sup>th</sup> May 2021 agreed to delegate this work to the new governance and finance committee C066/21.

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

<sup>14</sup> The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

<sup>15</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972 and the Localism Act 2011

<sup>16</sup> Data Protection Act 2018

<ul style="list-style-type: none"> <li>• <i>Privacy Notices</i></li> <li>• <i>Procedures for dealing with Subject Access Requests</i></li> <li>• <i>Procedure for dealing with Data Breaches</i></li> <li>• <i>Data Retention &amp; Disposal Policies</i></li> </ul>		
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>17</sup></i>	No	The Clerk advises that a new website is being “looked at”, which will comply
<i>Is there evidence that electronic files are backed up?</i>	Yes	The Clerk advises AnyIT provide this service
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	
<b><i>Additional comments:</i></b>		

Signed:

Date of Internal Audit: The Audit was carried out on various dates between 17<sup>th</sup> June and 28<sup>th</sup> July 2021 as information became available.

Date of Internal Audit Report: 28<sup>th</sup> July 2021

On behalf of Suffolk Association of Local Councils

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<sup>17</sup> Website Accessibility Regulations 2018