

**Internal Audit Report for Iken Parish Council**  
**for the audit year ending 31/3/21**

Clerk	Lorraine Lloyd
RFO (if different)	
Chairperson	Jeremy Hinves
Precept	£ 1,500.00
Income	£ 1,500.00
Expenditure	£ 1,762.78
General reserves	£0
Earmarked reserves	£0
Audit type	Annual Internal Audit
Auditor name	<b>Linda Harley</b>

## 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

<b>Section 1 – proper bookkeeping</b>		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses a basic table to form the basis of their accounting system.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The cashbook is up to date. The cashbook includes 2 cheque payments from the previous accounting year cheque 355 £8.00 and 360 for £6.00 <b>Recommendation: The cashbook should only include receipts and payments from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021. Council may wish to amend their ‘all other payments’ figure, box 6, of the accounting statement of the Annual Governance and Accountability Return.</b>
<i>Is the arithmetic correct?</i>	Yes	A spot check showed the arithmetic to be in order.
<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?	Yes	At the meeting on 18/3/21 the council adopted Standing Orders (produced by NALC in 2018). The council's Standing Orders are published on their website. Comment: Council may wish to update the figures under section 18 of the Standing Orders relating to contracts and procurement, which are currently out of date.
Are Financial Regulations up to date and reviewed annually?	Yes	Council have adopted Model Financial Regulations produced by NALC in 2019. Comment: Council may wish to update the figures under section 11 relating to thresholds for contracts, which are currently out of date.
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)? <sup>1</sup>	Yes	The Clerk was appointed as the RFO and this was noted in the minutes of 21/5/20.
<b>Additional comments:</b>		

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

<b>Section 3 – Payment controls</b>		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. Comment: Council should note that the Local Government Act 1894 prohibits Councils from involvement in property relating to the affairs of the Church e.g. maintenance or improvement of buildings or land or contributing to the costs. The Council has the power to maintain a closed churchyard under the Local Government Act 1972 s.215.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The Council does not use internet banking
Is VAT correctly identified, recorded and claimed within time limits?		VAT is Identified in the cash book and the claim for the period under review will be in the sum of £68.00. Comment: Council is in the process of claiming a VAT refund.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	No	The Council has not adopted the General Power of Competence.

<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?	N/A	No payments were made under S.137.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council does not have any loans.
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b>		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
<b>Evidence</b>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	<i>Partly met</i>	The Council adopted the draft Internal Control Document at its meeting on 26/3/21. The Council are aware they need to complete the internal control tests on a regular basis. <b>Recommendation: The Council should adopt risk assessment documentation to cover, in general terms, the matters which could prevent a smaller relevant body from functioning.</b>
<i>Is there evidence that risks are being identified and managed?</i>	<i>Partly met</i>	The Council is aware of its responsibilities and is working towards identifying and managing the risks to the Council.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	Yes	General insurance from The Military Mutual (arranged through Community Action Suffolk) is in place for the period under review. Assets are covered under an ‘all risks’ scheme. Fidelity Guarantee cover is £25,000 which given the current balances held by the Council is within the recommended

<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.

		guidelines. Public and Employers Liability cover is in place for up to £10 million.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	<i>Partly met</i>	The Internal Control Document was adopted by the Council at the meeting of 26/3/21. This will be completed by the new Council.
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year<sup>5</sup></i>	<i>No</i>	There is no evidence that the Council has undertaken a review of the effectiveness of internal audit during the audit year. Comment : By reviewing the terms of reference for internal audit, Council has followed guidance within the Governance and Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.
<b><i>Additional comments:</i></b>		

---

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

<sup>5</sup> Governance and Accountability Guide

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	No	<p>The Council was unable to prepare and agree a budget as Council meetings did not take place. The date for the precept application lapsed and therefore the Council had to accept an unchanged precept.</p> <p><b>Recommendation; For the audit year 2021-22 Council may wish to note in the minutes that the recommended key stages of the budgetary process have been followed namely:</b></p> <ul style="list-style-type: none"> <li>• <b>Decide the form and level of detail of the budget</b></li> <li>• <b>Review the current year budget and spending</b></li> <li>• <b>Assess levels of income</b></li> <li>• <b>Bring together spending and income plans</b></li> <li>• <b>Provide for contingencies and consider the needs of reserves</b></li> <li>• <b>Approve the budget</b></li> <li>• <b>Confirm the precept or rates and special levies and</b></li> <li>• <b>Review progress against the budget regularly throughout the year</b></li> </ul>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	No	The precept amount was not agreed by full Council. See notes above.
<i>Regular reporting of expenditure and variances from budget</i>	Partly met	<p>Council does not always note payments that have been made in the minutes. It is noted that the Clerk is producing a financial report which is attached to the minutes.</p> <p>Comment: With regard to the payments to the church for grass cutting, Council may wish to note the powers in the Local Government Act 1894</p>

		prohibit council's involvement in property relating to the affairs of the church e.g. maintenance or improvement of buildings or land or contributing to the costs.
<i>Reserves held – general and earmarked<sup>6</sup></i>	<i>No</i>	The Council has not allocated any of their funds into reserves.
<b><i>Additional comments:</i></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>		<b>Internal auditor commentary</b>
<i>Is income properly recorded and promptly banked?</i>	Yes	A number of items of income were cross-checked against the cash book and bank statement and found to be in order.
<i>Is income reported to full council?</i>	<i>Partly met</i>	The Clerk has ensured that the Council is aware of receipts during the audit year but needs to ensure that all items received are noted. Comment: In accordance with proper practices the Responsible Financial Officer should ensure that accounting records contain day to day entries of all sums of money (including building society interest) and that income received is promptly banked and noted in the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The Council received precept of £1,500 during the year under review in April and September from East Suffolk Council, which agrees with the authority's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	N/A	The Council has not received any funds under the Community Infrastructure Levy.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
<b>Additional comments:</b>		

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

<b>Section 7 – petty cash</b>		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures and verification processes and that these are up to date.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>No</i>	The Council does not use petty cash.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	No	The council have noted that one of the first items for the new Council to carry out is to ensure a contract of employment and payment structure is put in place at the April 2021 meeting. Salary payments for the Clerk have been approved by the Council.
<i>Has the Council approved salary paid?</i>	Partly met	
<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>	Partly met	Arrangements are in place for authorising the payroll and payments for the new Council following the appointment of the Clerk. The Council are agreeing rates of pay at their April 2021 meeting.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The auditor was able to verify that in accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for the new clerk. Deductions are paid to HM Revenue and Customs on or before the dates prescribed. A copy of the P60 for L Lloyd was seen.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	Not Met	There is no evidence that the Council is aware of its responsibilities under the pension regulations. <b>Recommendation: Council should ensure that it records evidence that it has complied with its duties as an employer with regards to automatic enrolment and that it has completed and submitted a declaration of compliance to the Pension Regulator.</b>
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Yes	Expenses payments are supported by invoices and all payments are approved by full Council.

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

**Additional comments:**

**Section 9 – Asset control**

The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.

Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	Declared value is £2,800 for the period under review. This does not agree with box 9 of the AGAR, which has been left blank. The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states value as at the date of acquisition and where assets have been gifted or have an unknown value been given an approximate value. <b>Recommendation: Council should complete box 9 of the Annual Governance Statement, with the total figure of fixed assets and long term investments.</b>
<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>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register is dated 31/3/21.
<i>Cross checking of insurance cover</i>	No	There was not a Parish Council in place when the insurance was due for renewal. <b>Recommendation: In-line with the Council's own Financial Regulations Item 15, the Council shall 'keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it'.</b>
<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>	<i>Partly met</i>	The Council has completed an annual bank reconciliation. Comment: As evidence of good financial practice, the Council could implemented a system whereby bank reconciliation is correctly verified by the Council on a quarterly basis. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective. Regular bank reconciliations are included in the Internal Control Document.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 <sup>st</sup> March 2020) for the period under review the balance across the Council's accounts stood at £1,874.82.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	The new Council is reporting bank balances at their Council meetings. Comment: The Council should be aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making. As well as carrying out a quarterly bank reconciliation, Council should include details of all bank balances in their minutes.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure/ basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documents were presented for audit. Comment: Please see comments below.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	<i>Partly met</i>	The Council has partially completed the end of year AGAR documents however, the following figures carried forward from the Accounting Statement for 2020 do not agree with those written on the Accounting Statement for 2021: Balance brought forward, staff costs, all other payments & balance carried forward. 2 amounts of £8 and £6 from the audit year to 31/3/2020 have been included in the payments for audit year to 31/3/2021. <b>Recommendation: The 2 amounts from the previous audit year totalling £14 should be included in the total other payments figure for year ending 31/3/20. If the Council wishes to change the figures on the AGAR for the previous year the column should be labelled as ‘re-stated’ and an explanation given.</b>
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it was able to certify itself as an exempt authority. Comment: Council may wish to confirm this exemption from a Limited Assurance Review in their minutes.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of</i>		The internal auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council, from 15/6/20 to 24/7/20

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

<i>public right as required by the Accounts and Audit Regulations 2015?</i>		
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	The Council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 and published the following on a public website: Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. Council has published the certificate of exemption.
<b>Additional comments:</b>		

<p><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.</p>		
<b>Evidence</b>	<i>Internal auditor commentary</i>	
<i>Has the previous internal audit report been considered by the Council?</i>	No	The auditor has been advised by the Clerk that an independent internal audit was not undertaken in the financial year 2019-2020 and that the internal audit section of the AGAR was completed by the Council. <b>Recommendation: Following procedures outlined in the Council’s own Financial Regulations Item 2 – Accounting and Audit, the Council shall ensure there is ‘an adequate and effective system of internal audit, in accordance with proper practices’.</b> The Internal Auditor shall : <ul style="list-style-type: none"> <li>• be competent and independent of the financial operations of the council;</li> </ul>

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

		<ul style="list-style-type: none"> <li>• report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;</li> <li>• to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and</li> <li>• has no involvement in the financial decision making, management or control of the council</li> </ul> <p>Internal or external auditors may not under any circumstances:</p> <ul style="list-style-type: none"> <li>• perform any operational duties for the council;</li> <li>• initiate or approve accounting transactions; or</li> <li>• direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.</li> </ul>
<i>Has appropriate action been taken regarding the recommendations raised?</i>	No	See recommendation above.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	No	Comment: Council should note in their minutes the annual appointment of the internal auditor.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be 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>	N/A	Council correctly declared itself exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
<b>Additional comments:</b>		

---

<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.*

<b>Section 14 – additional information</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation? <sup>13</sup> (note to auditor- emergency Regulations as a result of the COVID-19 pandemic)<sup>f14</sup></i>	No	An Annual Parish Meeting was held on 21/5/20 but the first item on the agenda was not the election of the chair. Comment: In accordance with the Local Government Act of 1972 15(1) the first item on the agenda for the Council’s AGM should be the election of the Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation? <sup>15</sup></i>	N/A	This audit was carried out virtually so minutes were not seen.
<i>Is there a list of members’ interests held?</i>	No	There is no link to a list of members interests on the Council’s website. Comment: Council may wish to publish a list of member’s interests held or a link to the district Council’s website, where the register of member’s interest documents are published.
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	Yes	The Parish Council is the trustee of 2 charitable trusts. Their funds are not included in the Parish Council’s accounts: ‘The Town Estate’ Charity no. 212338 & Iken village Hall Charity no. 1002532. Funds for The Town Estate are held in the Monmouthshire Building Society account. The Parish Council holds the legal title to the Iken Village Hall site and manages it on behalf of the residents.
<i>Has the Transparency Code been correctly applied and information published in accordance with current legislation?</i>	Yes	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council should be aware that the following should be published on a public website: Internal Audit Report (Published)

<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

		List of Councillors (Published) and Responsibilities (Clerk is putting together information relating to this for the website) Items of Expenditure Above £100 including recoverable and non-recoverable VAT (Published) End of Year Accounts (Published) Annual Governance Statement (Published) Asset Register (Published) 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)?<sup>16</sup></i>	Yes	The Council is correctly registered with the Information Commissioners Office, under reference ZA785999 as a data controller in accordance with legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Partly met	The Council is aware of its responsibilities under the General Data Protection Regulations and has published a Privacy Notice . Comment: to be fully compliant Council may wish to adopt and publish the following policies: <ul style="list-style-type: none"> <li>• Impact assessments</li> <li>• Procedures for dealing with subject access and freedom of information requests</li> <li>• Procedures for dealing with data breaches</li> <li>• Data retention policies including disposal)</li> </ul>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>17</sup></i>	No	Comment: The <u>Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018</u> are now in force. This means, at the very minimum, your local council website should have published their Website Accessibility Statement, having identified the areas which are not accessible and have a forward plan so that changes can be made to improve this. Further guidance, advice and training are available from SALC .

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

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

<i>Is there evidence that electronic files are backed up?</i>	<i>No</i>	Evidence that electronic files are backed up is not included in the risk assessment documentation.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>No</i>	The council does not have any committees
<b>Additional comments:</b> Iken Parish Council collapsed at the end of 2020, with the last meeting being in November 2020. A new Council was put in place by District on 18/3/21, with its first meeting being on 26/3/21. The Clerk is working very hard to put together all the procedures and documents needed for the efficient running of the council, but due to time constraints only 1 meeting of the new Council has been held in this financial year.		

Signed: Linda Harley

Date of Internal Audit Visit: N/A      Date of Internal Audit Report: 26/4/21

On behalf of Suffolk Association of Local Councils