

Internal Audit Report for Iken Parish Council for the period ending 31 March 2024

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| Clerk | Tiffany Pollock |
| RFO (if different) | |
| Chairperson | Alan Hutson |
| Precept | £3,591.00 |
| Income | £ 3,493.80 |
| Expenditure | £ 4,926.89 |
| General reserves | £ 7,763.88 |
| Earmarked reserves | £ 7,763.88 |
| Audit type | Internal – Annual |
| Auditor name | Karen Hall-Price |

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 | | |
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| 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 excel spreadsheets to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are maintained and as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls. The ledger and minutes clearly evidence the council is operating within its mandate. |
| <i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years) | Yes | The accounts are prepared on a receipts and payments basis as the council has gross income and expenditure under £200,000 for 3 consecutive years. |

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| Is the cash book up to date and regularly verified? | Yes | Council follows Proper Practices in ensuring to produce clear financial management information to the Council throughout the year which is referenced providing evidence to support the Council's underlying accounting statements. |
| Is the arithmetic correct? | Yes | Spot checks were made and all found to be in order and correct. |
| Additional comments: | | |

| Section 2 – Financial Regulation and Standing Orders | | |
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| 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 | | Internal auditor commentary |
| Have Standing Orders been adopted, up to date and reviewed annually? | Yes | The Standing Orders, as seen on the Parish Council's website, were updated 23 rd August 2023. Council's Orders, are based on the latest model published by the National Association of Local Councils (2018) and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. The procurement threshold amendments have not been updated (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21 st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. At the next review or at the earliest opportunity the amendment should be made to the councils Standing Orders. |
| Are Financial Regulations up to date and reviewed annually? | Yes | Financial Regulations (FR), as seen on the Council's website show they were last reviewed and updated at the February 2024 meeting. They are based on the latest NALC Model Financial Regulations 2019. The procurement threshold amendments have been updated (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21 st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. Council should |

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| | | note that the latest model financial regulations are now available for adoption and should be adopted when annually reviewing the Finance Regulations in the next financial year. |
| Has the Council properly tailored the Financial Regulations? | Yes | The Regulations have been tailored to the parish 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 has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority at its meeting of 23 rd August 2023 meeting. |
| Additional comments: | | |

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| Section 3 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed. | | |
| Evidence | | <i>Internal auditor commentary</i> |
| Is there supporting paperwork for payments with appropriate authorisation? | Yes | A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. At each full council meeting a list of payments is presented to ensure formal approval of expenditure and this is correctly minuted. The internal auditor confirms that the cheque stub for the cheque payments made within the year under review were cross checked and in order. This demonstrates good practice in that there are measures in place that help safeguard public money supported by a straight forward and clear audit trail for each payment. |
| Where applicable, are internet banking transactions properly recorded and approved? | Yes | Internet banking is operated in accordance with the Council's own Financial Regulations. Payments are submitted by the Clerk and evidence is retained of payment being sent for dual authorisation following the approval at full council. Recommendation: Ensure a mandate is in place that |

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| | | allows for Cllrs to physically sign off the payments at each meeting giving approval for the payments to be initiated for dual authorisation to safeguard and evidence the payments being made are fully approved. This would safeguard the RFO and fulfils one of the internal control objectives. |
| Is VAT correctly identified, recorded, and claimed within time limits? | Yes | VAT is identified in the cash book for the period covering the year 2023-2024 in the sum of £327.50 has not been submitted for claim at the time of audit. This reflects the year-end position. |
| Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ² | N/A | The General Power of Competence has not been adopted by the Council. |
| Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate? | N/A | No payments were made during the year under review using S137 power. <i>S137 is a capped power and payments should be within the statutory limits and deemed to be of benefit to those living in the area.</i> |
| Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements? | N/A | The council has no such loans for the period under review. |
| Additional comments: | | |

| Section 4 – Risk management | | |
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| The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council. | | |
| Evidence | | Internal auditor commentary |
| <i>Is there evidence of risk assessment documentation?</i> | Yes | The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Register for was reviewed at the meeting of 29 th February 2024 and is reviewed annually. |
| <i>Is there evidence that risks are being identified and managed?</i> | Yes | Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences. |

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| <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>Partly</p> | <p>General Insurance is in place under an Ansvar Charity and Community Insurance policy. The core cover includes Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is not activated under the policy. Recommended guidelines for fidelity cover should be of the Council's balance at 31/3/23 + the annual precept. Council reviewed its current insurance cover and policy at the meeting of 25th May but was not minuted as being approved. Recommended that the council should minute the decision of the council to accept the insurance cover for the next 12 months and to note the decision not to activate the fidelity guarantee cover if this is the case.</p> |
| <p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p> | <p>Partly</p> | <p>In accordance with regulation 6 of the Accounts and Audit Regulations 2015, the financial and management systems of the council should be assessed for their effectiveness to manage public finances. It is good practice to appoint a councillor to review the systems of internal control via specific tests and as such demonstrate that the council understands the requirements to have in place safe and efficient arrangements to safeguard public money. The internal Control and report document is available on the parish council website and was updated in March 2024, however the auditor could not find evidence of the completed reports. These should also be documented and uploaded onto the parish council website. Clerk has confirmed this will be completed moving forward.</p> <p>At the meeting of 25th May 2023 the council reviewed and approved the following Policies and Statutory Documents. All of which are available on the parish council website.</p> <ul style="list-style-type: none"> • Internal Controls • Financial Regulations • Risk Assessment/Health & Safety <p>At the meeting of 23rd August 2023 the council reviewed and approved the following Policies and Statutory Documents. All of which are available on the parish council website.</p> <ul style="list-style-type: none"> • Standing Orders • Data Protection and Information Management Policy • Privacy Notice • LGA Model Councillor Code of Conduct • Disciplinary Procedure • Complaints Procedure |

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| <i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i> | Yes | The effectiveness of the internal audit was discussed at the 25 th May 2023 meeting. The council agreed at the 23 rd August 2023 meeting to appoint the internal auditor as Trevor Brown. |
| Additional comments: Trevor Brown last minute stated he would be unable to conduct the audit for 23-24 and SALC were asked to complete the internal audit but the minutes do not reflect this. Council has confirmed at its annual meeting in May 24 that moving forward for the next financial year they have already appointed their internal auditor. | | |

| 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 | | |
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| Evidence | | Internal auditor commentary |
| <i>Verify that budget has been properly prepared and agreed</i> | Yes | The budget for 2023 / 2024 was discussed and considered at the meeting of 25 th November 2022 and forms an integral part of the accounts spreadsheets presented and recorded at each meeting. The meeting of 25 th November 2022 was when the precept of £3,420 for the financial year 2023-2024 was approved. |
| <i>Verify that the precept amount has been agreed in full Council and clearly minuted</i> | Yes | The Precept of £3,420 for the year under review was agreed at the full council meeting of 25 th November 2022 to be paid in 1 instalment received on 28 th April 2023 and evidenced in the accounts spreadsheets and bank statements. |
| <i>Regular reporting of expenditure and variances from budget</i> | Yes | The Council receives a financial report at each meeting and this is recorded in the minutes. A half yearly review would be best practice for submission to the designated internal controller that can be evidenced. |
| <i>Reserves held – general and earmarked⁶</i> | Partly | Councils' year end accounts show general reserves in the sum of £7,763.88 with earmarked reserves as the same sum. This reflects the sum in the Monmouthshire BS account. The internal Auditor could not find evidence of earmarked reserves. Recommended to adopt a general reserves policy and should set and review earmarked reserves in order they are appropriate to the councils size, situation, risks and plan the budget so as to ensure that adopted level is maintained. There are no CIL reserves held. |
| Additional comments: Good practice in that recommended key stages of the budgetary process are as follows: <ul style="list-style-type: none"> decide the form and level of detail on the budget | | |

- review the current year budget and spending
- assess levels of income
- bring together spending and income plans
- provide for contingencies and consider the needs of reserves
- approve the budget
- confirm the precept
- review progress against the budget regularly throughout the year

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 |
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| <i>Is income properly recorded and promptly banked?</i> | Yes | Expected income was received, properly recorded and promptly banked. Income is recorded in accordance with Council's Financial Regulations. The only income received was the precept and bank interest which was reviewed through the precept request and bank statements and found to be in order. |
| <i>Is income reported to full council?</i> | Yes | All income received by the parish council is reported as part of the Financial Reports submitted. |
| <i>Does the precept recorded agree to the Council Tax Authority's notification?</i> | Yes | The council received precept of £3,420 during the year under review. Comment: Evidence was provided showing a full audit trail from Precept being discussed and approved at the 22 nd November 2022 meeting served on the Charging Authority to receipt of same in the Council's Bank Account on 28 th April 2023. |
| <i>If appropriate, are CIL reporting schedules in accordance with the Regulations?</i> ⁷ | N/A | Council did not receive any CIL funds during the year under review. |
| <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:

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 |
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| <i>Is petty cash in operation?</i> | N/A | No petty cash is held |
| <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 |
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| <i>Do all employees have contracts of employment?</i> | Yes | Council had 1 employee on its payroll at the period end of 31st March 2024. Employment contracts were not reviewed during the internal audit but Clerk confirmed that a contract of employment is in place and all salary payments are authorised by full council. Clerk provided all payslips and P60 for purposes of the internal audit. Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. |
| <i>Has the Council approved salary paid?</i> | Yes | |
| <i>Minimum wage paid?</i> | Not seen | |
| <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 appears to be operated in accordance with HM Revenue and Custom guidelines. It is outsourced to SALC for the purposes of running the payroll function. |
| <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 and is operated in accordance with HM Revenue and Customs guidelines. |
| <i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i> | Yes | In line with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties on 21 st January 2023 and recorded within the minutes of 25 th March 2024. |

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| <i>Have pension re-declaration duties been carried out</i> | Yes | Reported by Clerk the re-declaration was completed on 1 st May 2023. The re-declaration for the council should be May 2026. The declaration is relevant to the outgoing clerk and the new clerk to arrange a pension declaration and update accordingly. |
| <i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i> | Yes | All payments are reasonable and approved by full Council. |
| Additional comments: | | |

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| Section 9 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval. | | |
| Evidence | | Internal auditor commentary |
| <i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i> | Yes | The Council's assets are properly maintained and efficiently managed. The Asset Register was reviewed at the 22 nd November 2023 meeting and accurately reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared cost value for all assets at year-end (31.03.2024) was £2,303. The register has been updated for the financial year under review. |
| <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 - Not covered as part of this internal audit | £2,303 is correctly entered in Section 2, box 9 of the 23/24 AGAR. 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 have been given an approximate value. |
| <i>Are copies of licences or leases available for assets sited at third party property?</i> | N/A | Not covered as part of this internal audit. |
| <i>Is the asset register up to date and reviewed annually?</i> | Yes | The Asset Register value has been stated on the Annual Governance and Accountability Return (AGAR) and was updated on 22 nd November 2023 for the year under review. |
| <i>Cross checking of insurance cover</i> | Yes | The asset register was compared with the insurance schedule to ensure that all assets as recorded are appropriately insured. Insurance cover was deemed to be appropriate. |
| Additional comments: | | |

Section 10 – bank reconciliation

The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.

| Evidence | | Internal auditor commentary |
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| <i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i> | Yes | Bank reconciliations are included within the Financial Reports noted in the minutes for each meeting and reconcile with the cashbook. |
| <i>Do bank balances agree with bank statements?</i> | Yes | Bank balances agree with the year-end and period end statements. The balance across the council's accounts stands at £9,314.09 as recorded in the council's cashbook and bank reconciliation. |
| <i>Is there regular reporting of bank balances at Council meetings?</i> | Yes | Bank balances are included within the financial reports received by the Council at each meeting. Reports were provided for the purpose of the internal audit. |

Section 11 – year end procedures

| Evidence | | Internal auditor commentary |
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| <i>Are appropriate accounting procedures used?</i> | Yes | Accounting statements prepared during the year are produced on a Receipts and Payments basis and agree to the cashbook. All were found to be in order. |
| <i>Financial trail from records to presented accounts</i> | Yes | There is a clear audit trail from the financial records held to the presented accounts. The internal auditor confirms the reconciliation is verified along with the correct disclosure of the combined cash and bank balances in the AGAR section 2, line 8. |
| <i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i> | Yes | As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Form 2 of the AGAR. The accounting statements were approved and signed at the meeting of 25 th April 2023 |
| <i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i> | Yes | As the Parish Council had gross income and expenditure not exceeding £25,000 it was able to declare itself exempt from a limited assurance review in 22-23. The Council approved the Certificate of Exemption at their meeting on 25 th May 2023, which was before the deadline of 30/6/2023. The Certificate has been published on the Council's website. |

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| <i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i> | Yes | The Internal Auditor was able to find the details of the arrangements for the exercise of public rights for the period ending 31st March 2023 from 8th June to 17 th July 2023 which demonstrates the council correctly provided for the exercise of public rights as required by the accounts and audit regulations 2015. |
| <i>Have the publication requirements been met in accordance with the Regulations?¹¹</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 their public website. Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statement of the AGAR Section 3 – The Certificate of exemption Notice of the period for the exercise of public rights and other information required by Regulation 15 (2). Accounts and Audit Regulations 2015. |
| Additional comments: | | |

| 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. | | |
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| Evidence | | <i>Internal auditor commentary</i> |
| <i>Has the Council considered the previous internal audit report?</i> | Yes | The Internal Auditor's Report for the year ending 31 st March 2023 was considered and accepted at the meeting of the Parish Council on 25 th May 2023. No actions were noted. |
| <i>Has appropriate action been taken regarding the recommendations raised?</i> | Partly | <ul style="list-style-type: none"> The council was recommended to ensure the level of insurance cover is adequate and it should therefore be detailed within the minutes that the council approves the cover provided. Council reviewed its current insurance cover and policy at the meeting of 25th May 2023 but it was not minuted as being approved. A review of the budget is not minuted. The precept was agreed at the November meeting and the internal auditor cannot confirm if the budget was discussed at this meeting as it is not minuted accordingly. It was recommended previously that the council should provide quarterly reviews of accounts as detailed within their own Standing Orders 17.C.iii. This was highlighted in the previous internal audit. It appears this is now being done as the budget for 2023-2024 documents this but it is not documented as part of the minutes. |

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| | | <ul style="list-style-type: none"> The previous audit raised the issue of the link to the register of interests being accessible via the parish council website – This is still outstanding. It was raised at the previous audit that Council might consider adding page numbers and a different numbering system providing continuity throughout the year which would highlight any missing pages / meetings beginning with number 1 and continuing the numbering sequence throughout the year. Council could also add the year as part of the agenda numbering for easier identification. E.g. 01.23, 02.23 etc It is evidenced within the minutes and relevant documents uploaded onto the website that some of the items raised within the Audit Report have been actioned. Council has not yet addressed the items highlighted above in this report as outstanding. |
| <i>Has the Council confirmed the appointment of an internal auditor?</i> | Yes / Partly | Trevor Brown was appointed the Council's Internal Auditor for the financial year 23-24 at a meeting of full Council on 23 rd August 2023. Trevor Brown last minute stated he would be unable to conduct the audit for 23-24 and SALC were asked to complete the internal audit but the minutes do not reflect this. Council has confirmed at its annual meeting in May 24 that moving forward for the next financial year they have already appointed their internal auditor. |
| Additional comments: | | |

| Section 13 – external audit for the period under review | | |
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| The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered. | | |
| Evidence | | <i>Internal auditor commentary</i> |
| <i>Has the Council considered the previous external audit report?¹²</i> | N/A | The Council declared itself exempt from an external audit for the financial year 2022-2023 therefore no external report was issued. |
| <i>Has appropriate action been taken regarding the comments raised?</i> | N/A | |
| Additional comments: | | |

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> |
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| <i>Was the annual meeting held in accordance with legislation?</i> ¹³ | Yes | The Annual Meeting of the Parish Council was held on 25th May 2023 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 Schedule 12, paragraph 7(2) and Schedule 15(2). |
| <i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴ | Partly | <p>The Council's minutes are well presented and provide clear evidence of the decisions taken by the Council during the year. The minutes were not seen as a virtual audit was carried out. Full Council minutes clearly document the approval of the previous minutes and that they are duly signed. Apologies for absence were received and accepted (if appropriate).</p> <p>It was raised at the previous audit that Council might consider adding page numbers and a different numbering system providing continuity throughout the year which would highlight any missing pages / meetings beginning with number 1 and continuing the numbering sequence throughout the year. Council could also add the year as part of the agenda numbering for easier identification. E.g. 01.23, 02.23 etc.</p> |
| <i>Is there a list of members' interests held?</i> | Partly | A list of members interest is available on the website of East Suffolk District Council. Council were advised at the previous audit that they may wish to publish a list of members interests held on the Council's website or add a link to the District Council's website where the register of members interest are available. |
| <i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i> | NO | The Parish Council is trustee to two charitable trusts, their funds are included within the Parish Council's accounts. 'The Town Estate' charity no: 212338 & 'Iken Village Hall' charity no: 1002532 Funds for The Town Estate as at 31.3.24 stood at £7,763.88 with the Monmouthshire Building Society. 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 is aware that the following should be published on a public website for the year 2023/24 not later than 1 July: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT |

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| | | End of Year Accounts Annual Governance Statement Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014. |
| <i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i> | Yes | The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller. Under the data Protection Act 2018 and Registration ZA785999 refers expiry date of 11 th September 2024 |
| <i>Is the Council compliant with the General Data Protection Regulation requirements?</i> | Yes | The council has taken steps to ensure compliancy. Documents detailed on the council's website include: Health and Safety, Privacy Notice, FOI Publication Scheme, Data Protection Policy, Subject Access Request Policy (SAR) and other general council policies. |
| <i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i> | Yes | Council has published on its website a website accessibility statement - Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018 |
| <i>Does the council have official email addresses for correspondence?¹⁷</i> | Yes | In line with the Practitioners Guide, the Council has an official email address for correspondence: ickenpc@gmail.com The Chairs email address is a personal email address and it is assumed Cllrs do not have official email addresses. Contact details for councillors are provided on the council website by address only – email and telephone contact details are for the Clerk. COMMENT: In accordance with the Practitioners Guide the importance of smaller authorities using secure e-mail systems and gov.uk addresses, it is recommended every authority has its own e-mail addresses which is owned by the authority 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 | Confirmed as part of the internal audit that files are backed up onto a cloud based system. |
| <i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i> | N/A | Council does not operate with a committee system. |
| Additional comments: | | |

Signed: *Karen Hall-Price*

Date of Internal Audit: 01/07/2024 06/07/2024 10/07/2024
On behalf of Suffolk Association of Local Councils

Date of Internal Audit Report: 10th July 2024