

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

Clerk	Jillian Rowland
RFO (if different)	As Above
Chairperson	Mrs Susan Hill
Precept	£ 29,000
Income	£ 616,227
Expenditure	£ 368,905
General reserves	£ 22,344
Earmarked reserves	£ 332,815
Audit type	Annual
Auditor name	Mrs 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		
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		Internal auditor commentary
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses excel spreadsheets to form the basis of their accounting system detailing receipts and payments ensuring that the financial transactions of the parish council are accurately recorded.

Is the ledger on the correct basis in relation to the gross income/expenditure? (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	It should be noted that the income has exceeded the threshold of £200k this year and the council should be advised that if the income remains above £200k for a period of 3 consecutive years, current rules state that a council needs to report their financial details on an income and expenditure basis from the third year onwards. As the previous 2 years were not above the threshold the council has chosen to use receipts and payments basis.
Is the cash book up to date and regularly verified?	Yes	The cash book provides good evidence to support the council's underlying statements. Regular reports are generated and circulated to councillors detailing receipts and payments and the accounts reconciled to the bank statements showing good internal control.
Is the arithmetic correct?	Yes	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	The Standing Orders are based upon the Model Standing Orders 2018 (England) revised 2020 published by the National Association of Local Council (NALC). They were reviewed by full council at the February 2024 meeting of the council on 5 th February 2024
Are Financial Regulations up to date and reviewed annually?	Yes	Financial Regulations (FR), as seen on the Council's website show a review date of 5 th February 2024 and are based on the NALC Model Financial Regulations 2019 Comment: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public

		<i>Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022). The parish council should be advised that new model financial regulations are available to adopt at the earliest opportunity.</i>
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial Regulations have been fully 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. This was reconfirmed by the review and update of the Financial Regulations at the meeting of the Parish Council on 5 th February 2024
<i>Additional comments:</i>		

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	Records showing payments and dual signatures evidenced. The council opened a new account with Lloyds bank in order to facilitate online banking agreed at the 5 th June 2023 meeting. A selection of random payments were cross checked against payment schedules, cash book,

		bank statement and invoices and all were found to be in order in accordance with proper practices.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments and operates a dual authorisation procedure.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT received £5,444.41 for the financial year 22-23 received at bank on 14/08/23. VAT identified for the financial year 23-24 is a total figure of £58,240.98 submitted for claim on 29/05/24 and confirmed as received at bank on 11/06/24.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The Council does not exercise the General Power of Competence
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	S137 payments are recorded separately within the cash book. Payments made under this power for the year under review totalled £175.00. Council is aware this is a capped power and payments should be within statutory limits and deemed to be of benefit to those living in the area.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	PWLB loan amount at 31.03.24 is at £499,807.87. Representing 2 x loans 1) Ref 648041 £99,807.87, repayments to be made twice yearly in February and August. First payment of £2,967.13 was made on 12 th February verified against bank statements and PWLB year-end balance statement correctly identified on the AGAR section 2. 2) Ref 690106 £400,000.00, repayments to be made twice yearly in January and July. First payment has not been made in the financial year under review.
Additional comments:		

Section 4 – Risk management

The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.

Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The risk assessment documentation as reviewed for 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 assessment documentation for the year under review was reviewed at its meeting of 5 th February 2024.
<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 particularly 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.
<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	Council has insurance in place under a specialist policy for local councils with Bhib covering 01/06/23 – 01/06/24 which shows core cover for the following: Public liability: £10,000,000; Employer Liability: £10,000,000 and Fidelity Guarantee of £250,000. Comment: Council should follow recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Insurance was reviewed at the May 24 meeting and the council deemed the cover to be sufficient for the coming year. During the year, being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance, annual reviews of the Council's insurance were undertaken prior

		to renewal. The minutes of 15 th May 2023 evidence that a review was undertaken.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	- At the meeting of February 2024 the council reviewed the Standing Orders, Financial regulations, budget, code of conduct and risk assessment and reviewed the appointed the RFO as the Clerk, and SALC as the internal auditor for the financial year. - Internal Control was completed on 18th July 2023 and the internal control document was reviewed 7th August 2023 at full council meeting. This clearly demonstrates public finances are adequately protected and managed and evidence necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the council for payments helps protect the RFO and fulfils an internal control objective
<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 adequacy of the internal audit was discussed by full Council at a meeting held 2 nd October 2023. By reviewing the terms of reference and effectiveness for internal audit the council has followed guidance and demonstrates that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate.
Additional comments:		

Section 5 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for 2023/2024 was agreed at a meeting of full council on 5 th February 2023 and was viewed by the Internal Auditor.

Verify that the precept amount has been agreed in full Council and clearly minuted	Yes	The precept for 2023/2024 was discussed at the December 2022 meeting and set at £29,000, formally approved at a meeting of full council on 9 th January 2023. Precept demand has been verified.
Regular reporting of expenditure and variances from budget	Yes	Reporting is conducted regularly summarising the Councils receipts and payments provided to the council by reports provided by the Clerk. All budget reports are available on the parish council website and clearly recorded within the minutes. The reports cover the budget for the year and covers income and expenditure against budget along with forecasts for the remainder of the year.
Reserves held – general and earmarked ⁶	Yes	The councils accounts show a general reserve of £22,344 and an earmarked reserve of £332,815. Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually). The council has a reserves policy in existence that is available on the parish council website that was adopted February 2020 – <i>This should be updated.</i>
Additional comments:		

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
Is income properly recorded and promptly banked?	Yes	Income is recorded in accordance with Councils Financial Regulations. A number of income items were cross checked against the monthly cash books and bank statements and found to be in order and in accordance with proper practices.

<i>Is income reported to full council?</i>	Yes	Income is reported to full council and recorded within the minutes in accordance with council's financial regulations..
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The receipt of the precept from Mid Suffolk District Council to the value of £29,000 was recorded in two separate payments in April of £14,500 and September of £14,500. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the charging authority to remittance advice showing the precept to be paid and receipt of same in the councils bank account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?</i>	Yes	The CIL report ending March 2023 was available on the Parish Council website, CIL report ending March 2024 was available on the parish council website and shows CIL received of £42,814.61, with £65,938.52 spent during the financial year and CIL reserves retained of £51,205.25. CIL income is reported as it is received as part of the monthly minutes of the parish council. CIL monies retained does form part of the earmarked reserves.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
Additional comments:		

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	The Council does not operate a petty cash system
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 8 – Payroll controls

The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.

Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Employment contracts were not reviewed during the internal audit which was carried out remotely. The clerk confirmed a contract of employment was in place. Salary is approved by full council. The council has 2 employees on its payroll at the period end of 31 st March 2024. P60's were evidenced. The national minimum wage is not applied.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	N/A	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Custom guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. HMRC PAYE Tools payroll software is used to provide payroll data. Cross-checks were completed on payments covering salary and PAYE and were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. Pension contributions are made to SCC local government pension scheme.
<i>Have pension re-declaration duties been carried out</i>	Yes	The council completed the re-declaration of compliance with the Pensions regulator in February 2024. The next re-declaration should be in February 2027.

Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.
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
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices? ⁹	Yes	The Asset Register, was reviewed and approved at the meeting of 15 th May 2023 and was reviewed during the Internal Audit for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2024) is £168,533 which reflects overall movement in the asset register covering acquisitions and disposals. Deeds, articles and land registry documents were not viewed at the time of the audit.
Is the value of the assets included? (Note value for insurance purposes may differ)	Yes	
Are records of deeds, articles, land registry title number available?	N/A	
Are copies of licences or leases available for assets sited at third party property?	N/A	Council has not declared any assets located on third party property.
Is the asset register up to date and reviewed annually?	Yes	The Asset register details reviews and was discussed at the full council meeting of the Parish Council on 15 th May 2023 and reviewed again at the full meeting of the Parish Council on 8 th April 2024.

<i>Cross checking of insurance cover</i>	Yes	The council reviewed and approved insurance cover. The council approved BHIB's assessment and approved payment to ensure adequate cover in all areas.
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								
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	Yes	Bank reconciliations are conducted on a monthly basis within the accounting statements.								
Do bank balances agree with bank statements?	Yes	Bank balances agree with period end statements. As at Year end 31st March 2024 the balance across the council’s accounts stood at <table><tr><td>Santander A/c</td><td>£292,777.99</td></tr><tr><td>Santander Deposit A/c</td><td>£ 55,992.38</td></tr><tr><td>Lloyds A/c</td><td>£ 6,389.02</td></tr><tr><td>Total</td><td><u>£355,159.39</u></td></tr></table> AGAR reports £355,159 rounded	Santander A/c	£292,777.99	Santander Deposit A/c	£ 55,992.38	Lloyds A/c	£ 6,389.02	Total	<u>£355,159.39</u>
Santander A/c	£292,777.99									
Santander Deposit A/c	£ 55,992.38									
Lloyds A/c	£ 6,389.02									
Total	<u>£355,159.39</u>									

<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each relevant meeting of full Council. In accordance with Council's Internal Control Statement, the bank reconciliation is independently reviewed at each relevant council meeting. <i>Comment: this is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.</i>
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Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are being produced on payments and receipts basis and the internal auditor can confirm having reviewed the year-end files there is a full underlying financial trail from financial records to the accounts produced.
<i>Financial trail from records to presented accounts</i>	Yes	There is a clear financial trail from budgeting, invoice, authorisation, payment and banking and is verified along with the correct disclosure of the combined cash and bank balances in the AGAR section 2.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is an authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. Section 2 – Accounting Statements were approved and signed at the meeting of 13 th May 2024.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<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 dates for the exercise of public rights were set as 5 th June 2023 to 14 th July 2023 which included the mandatory first 10 working days of July. This was then evidenced on the council's website with the notice publicised.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure

		exceeding £25,000 but not exceeding £6.5 million for the year ending 31 March 2023 and published the following on a public website: • Notice of the period for the exercise of public rights • Annual Internal Audit Report • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Annual Accounting Statements of the AGAR • Section 3 – External Audit Report and Certificate. • The Notice of the conclusion of audit • Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review.
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.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Audit Report for the period ending 31 st March 2023 was considered and accepted by full council at a meeting held in October 2023.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met	Council reviewed the contents of the internal audit report The following recommendations as raised in the internal audit report for the period ending 31st March 2023: • Actual Precept figures being approved being shown within the minutes is now actioned • Emails for all Cllrs with a gov.com email address has been considered by Council but not actioned. Cllrs are still using personal email addresses although the clerk uses an outlook.com email address for the parish council.

		• Publication of a website accessibility statement was raised at the previous audit and as far as the internal auditor can see has still not been actioned. • a copy of the latest adopted Code should be published in place of that adopted in 2019 and as seen on the Council's website. This was raised during the previous audit and is still to be actioned. • There is still no direct link from the Council's own website to the Register of Interests for Cllrs. Comment: Council understands the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified
Has the Council confirmed the appointment of an internal auditor?	Yes	The Council confirmed the appointment of the Internal Auditor for the period under review at the meeting held on 5 th February 2024.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		Internal auditor commentary
Has the Council considered the previous external audit report? ¹²	Yes	The External Audit Report for the period ending 31st March 2023 was considered and accepted by full council at a meeting held in October 2023. The Internal Auditor is able to verify that the external auditor report, certificate and conclusion of the external audit have been published on the Council's website. Details as to how copies may be purchased have also been included.

		<i>Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public's rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</i>
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
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>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Parish Council Meeting was held 15 th May 2023 with its first item on the agenda the election of the Chairman and signing of the Declaration of Acceptance of Office as specified in the councils Standing Orders.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.

		At the meeting of 5th February 2024, the Council reviewed the Code of Conduct 2020, as produced by the Local Government Association (LGA), for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. Comment: a copy of the latest adopted Code should be published in place of that adopted in 2019 and as seen on the Council's website. This was raised during the previous audit and is still to be actioned.
Is there a list of members' interests held?	No	Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors. Comment: there is still no direct link from the Council's own website. This was raised at the previous audit.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A	The Council has no trustee responsibilities.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	Yes	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish and town councils with annual income or expenditure (whichever is the higher) over £200,000, Council might wish to note the guidance which states that those relevant authorities with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations. <i>Comment: Council has reviewed the provisions and has taken steps to work towards ensuring compliancy with the requirements by publishing a number of datasets on its website in accordance with the required timescales.</i>
Has the Council registered with the Information Commissioner's Office (ICO)? ¹⁵	Yes	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Registration Certificate ZA534694 expiry date 8 th August 2024.
Is the Council compliant with the General Data Protection Regulation requirements?	Yes	The Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. <i>Comment: The documentation on the Parish Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.</i>

Has the Council published a website accessibility statement on their website in line with Regulations? ¹⁶	No	There is still no website accessibility statement on the website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. Recommendation: as mentioned previously, Council should ensure that at the very minimum it publishes on its website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.
Does the council have official email addresses for correspondence? ¹⁷	Yes	Council operates with an outlook email address for the Clerk which it is assumed is owned by the council and not connected to a personal email account. nortonparishclerk@outlook.com This was considered at full council following the previous internal audit report but not progressed possibly due to cost implications. Recommendation: It is advised but not mandatory yet that all parish councils should take a.gov.uk email address thereby ensuring compliance with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity. Cllrs should also be provided with official designated parish council email addresses moving forward.
Is there evidence that electronic files are backed up?	Yes	Council will continue to use their system whereby a backup of the councils' data is taken and stored appropriately.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	N/A	The Council does not operate with a committee system.
Additional comments:		

Signed: *Karen Hall-Price* (on behalf of SALC)

Date of Internal Audit t: 21/06/2024 24/06/2024 30/06/2024

Date of Internal Audit Report: 30/06/2024

On behalf of Suffolk Association of Local Councils