

Internal Audit Report for STOKE BY CLARE for the period ending 31 March 2025

Clerk	Matthew Price
RFO (if different)	
Chairperson	Giles Dadd
Precept	£23,648.00
Income	£26,994
Expenditure	£27,478
General reserves	£22,806
Earmarked reserves	£NIL
Audit type	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 2024/25 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses excel spreadsheets to produce reports on a Receipts and Payments basis
<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	Council operates its accounts on a receipts and payments.
<i>Is the cash book up to date and regularly verified?</i>	<i>Partly</i>	The council provided a number of spreadsheet information on a qtlly basis but the summary and bank reconciliation reports did not agree to the figures submitted on the AGAR – section 2 accounting statement. The spreadsheets are confusing. The Clerk has confirmed that for the next financial year it is the intention to implement accounting software for greater control and transparency. Clerk asked to run the accounts and the AGAR documents again to ensure they are correct / in line with the bank statements and cashbook. It is accepted that there is a new clerk in place midway through the financial year under review and therefore has not been an easy task to complete. High recommendation from the point of internal audit to ensure a more robust system of either spreadsheets or accounting software is in place for the financial year 2025-2026.
<i>Is the arithmetic correct?</i>	<i>Not Adequate enough</i>	A number of spot checks were carried out and the functionality of the cashbook was found to be inadequate. High recommendation to ensure a more robust system of either spreadsheets or accounting software is in place for the financial year 2025-2026.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>Standing Orders were reviewed on 6th March 2025 and are reviewed annually.. Use of the Model Standing Orders (produced by NALC in 2022) are correct.</i>
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 6 th March 2025. They are based on the NALC Model Financial Regulations 2024 with provisions included as outlined under NALC Advice Note - Procurement – 8 January 2024.
Has the Council properly tailored the Financial Regulations?	Yes	The Council's Financial 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 the Clerk to be responsible for the administration of the financial affairs of the Parish Council as confirmed within their financial regulations 1.6. This was also discussed at the Parish Council AGM that took place on 29 th May 2024.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. Payments are detailed within the council minutes and include the powers used to authorise all payments.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking is now operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. There is clear evidence of good practice - payments have dual authorisation.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book with the reclaim for the period covering the year 2024-2025 being calculated at £780.11, not yet claimed. It is not clear if there is any VAT to be claimed for the period 23-24 as the last VAT claimed was for the financial years 2021-2022 and 2022-2023.
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 Council.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	There was one S137 payment made for the year under review for £235.00 for the playground.

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council does not have any such loans
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	The Risk Register was reviewed by the council at an emergency meeting on 13 th June 2025. The new clerk has only been in place since October 2024 and it has become apparent that many of the compliance and governance procedures were not completed in the year under review but have now been addressed.
<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 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 Zurich Municipal which shows core cover for the following: Public/Products Liability £12m; Employers Liability £10m and Fidelity Guarantee of £250k. Council discussed its insurance cover at a meeting held 29 th May 2024.

<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	No	There was no evidence again to document the council carried out a review of its internal controls confirming that the financial and management systems were sound, adequate, efficient and effective to address the risks associated with the management of public finances. There is an internal control policy but this has not been reviewed or actioned since 2022. RECOMMENDATION: That council carry out a review of its internal controls at its earliest opportunity. This was raised as part of the previous audit and as yet has not been actioned.
<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>	No	There was no evidence to document that the council reviewed the scope and effectiveness of its internal audit arrangements. RECOMMENDATION: That council carry out a review of the effectiveness of the internal audit. This was raised as part of the previous audit and as yet has not been actioned.
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 the year 2024/2025 was reviewed by the Parish Council and finalised at full council on 24 th January 2024 meeting as seen on the website provided details on the acceptance of the budget, although no figures are actually recorded within the minutes.

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

		COMMENT: To ensure transparency in the budgetary process council might wish to evidence by recording within the minutes, the budget figures being set.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was discussed and all Cllrs decided to ensure the parishioners costs were not increased noting a zero increase. The precept was set at the full council meeting of 24 th January 2024 To set the level of the Parish Precept for 2024/25 at £23,648 (£105.74 for a Band D property), representing an increase of £21.54 per annum (25.58%) to be paid in 1 instalment of £23,648.00 received and verified on bank statements on 25 th April 2024.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes evidence that Council carried out its regular reviews covering the budget for the current year with a review of income and expenditure against budget for the year on a quarterly basis.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council, as at year-end, had General Reserves totalling £22,806.00 with no earmarked reserves identified and no CIL funds received.
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
<i>Is income properly recorded and promptly banked?</i>	Yes	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices.
<i>Is income reported to full council?</i>	Yes	Income received is reported to full Council within the financial reports submitted. In accordance with the Council’s Standing Orders.

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

<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	Council received precept in the sum of £23,648 (£105.74 for a Band D property), representing an increase of £21.54 per annum (25.58%) from West Suffolk Council for the period under review as reported to full Council within its Financial Reports at its meetings in 2024. 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 Council's Bank Account received on 25 th April 2024.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	Council does not hold any CIL funds
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
Additional comments:		
<p>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.</p>		
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	As above
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

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	Council had 2 employees detailed on its payroll at the end of the period under review. The cashbook shows evidence of other clerks having been employed within the year. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that Contracts of Employment are in place. All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. No employee is paid the national minimum wage.
<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	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 and outsourced. Cross-checks were completed on payments made covering salary and PAYE all found to be in order. Any deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations. P60 was evidenced and verified and available for the purposes of the internal audit.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	N/A	There is currently no pension scheme offered. It should be investigated and offered even if there is no uptake from current employees.
<i>Have pension re-declaration duties been carried out</i>	No	There is no evidence available and the Clerk has confirmed that no pension scheme is currently offered. It should be investigated and offered and a pension declaration should be completed even if there is no uptake from current employees.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.

⁸ 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?⁹</i>	Yes	<p>The asset register was recorded as reviewed by council at the meeting of 1st June 2025. It is noted that the declared value for all assets at year-end (31.03.2025) is £675,657.81 and is entered in Section 2, Box 9 of the 2024/25 AGAR as £675,658 (rounded). There is a significant jump on the asset registers from the previous register for 2023-2024 declaring £428,602.03. This has been explained by the Clerk as an increased valuation of the councils assets as part of the latest insurance review.</p> <p>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.</p> <p>Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means. The council states it has no public land or building assets.</p> <p>The council did not advise of any assets sited at third party locations with leases or licences.</p>
<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	
	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes / Partly	The Asset Register provided for the purpose of the internal audit review has been updated and approved at the 1 st June 2025 meeting of the council and there is an unsigned copy available on the parish council website but

⁹ Practitioners Guide

		the figures are not consistent with what has been approved. The website copy needs to be updated.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance for its assets as specified on the insurance schedule under general cover for its assets.
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
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Bank reconciliations are completed on a qly basis and reconcile with the cash sheets.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with period end statements and, as at year end (31 st March 2025) the balance across the council's accounts stood at a total of £22,806.31. The Agar confirms this figure rounded to £22,806 (rounded) <ul style="list-style-type: none"> • Community Account £13,728.39. • Instant Access £9,077.92
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Balances across the Council's accounts are reported at each meeting of council. The minutes of meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. Recommendation: Attach the reports or include within the minutes for the purposes of transparency.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes / Mostly	Accounts are produced on a receipts and payments basis and had to be returned to be corrected. There was evidence of un-presented payments being counted twice impacting the bank reconciliation.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were available for the internal auditor review. There is a full audit trail from records to presented accounts but the new Clerk is struggling to work with someone else's spreadsheets and the information provided was confusing and not straight forward. This should improve with stability of the Clerk now in place and new accounting procedures being introduced.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declare 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 this financial year.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	No	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2023-2024, the Council provided for the exercise of elector's rights during Autumn 2024. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 23 rd September 2024 to 1 st November 2024 with the date of the notice being 20 th September 2024. It should be noted that the AGAR and governance statements were approved at the meeting of 11 th September 2024 for the previous years of 2021-2022, 2022-2023 and 2023-2024 – all with the same dates for the inspection of the council's accounts. The dates should include the first 10 working days of July and 30 days in total.

¹⁰ Annual Governance & Accountability Return (AGAR)

		<i>Public Inspection: Not all files were available to view on the councils website.</i>
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	<i>Partly</i>	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did not comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2024 as it did not publish the following on its website: Annual Internal Audit - Yes Section 1 - Annual Governance Statement - Yes Section 2 - Accounting Statements - Yes Section 3 - The External Auditor Report and Certificate - No. Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015. – Yes, (although the dates are not compliant with the accounts and audit regulations).
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>	<i>No</i>	The Internal Audit Report for the period ending 31 st March 2024 was not minuted as considered. There is no specific action plan in place that is recorded within the minutes for any recommendations.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>Partly</i>	Council has taken some actions and the new Clerk in place is working towards compliance and correcting previous errors. New Standing Orders and Finance Regulations, Code of Conduct, risk assessments have been adopted and updated at a meeting on 13 th June 2025. But none of these had been done within the year under review.

¹¹ Accounts and Audit Regulations 2015

<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	It is noted in the minutes of the 23 rd October 2024 to appoint SALC as the internal auditor for the financial year 2024-2025.
<i>Has the letter of engagement been approved by full council?</i>	No	The council has not recognised the requirement to accept the letter of engagement by the full council and this was not recorded within the minutes for the year under review.
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
<i>Has the Council considered the previous external audit report?¹²</i>	No	The external audit report was not reviewed / considered and is not recorded within the minutes. The notice of conclusion of audit was also not available on the parish council website. Recommendation – To record the conclusion of audit / external auditor report within the minutes of the parish council and upload the notice and report to the parish council website.
<i>Has appropriate action been taken regarding the comments raised?</i>	No	The External Audit Report for 2023-2024 was not available for review or available on the parish council website.
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

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 Meeting of the Parish Council was held on 29th May 2024 at which the Chair and other officers were elected in accordance with legislation in place at that time.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes / partly	<p>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.</p> <p>It was raised as part of the previous audit that apologies for absence by Parish Councillors need to be approved rather than noted. This is evidenced correctly within the September 2024 minutes but then not in the October 2024 minutes and needs to be consistently applied.</p> <p>Minutes need to either include the finance reports or make reference to the report and this then needs to be available.</p>
<i>Is there a list of members' interests held?</i>	Yes	Evidence was seen on the District Authority's Website the Register of Interests for 6 Parish Councillors but there is no direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	N/A	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations.

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

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

		<p>Publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000.</p> <p>Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart.</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Certificate Registration number ZA323311 expires 12/03/2026 The Certificate is not available on the parish councils website, but the Clerk is awaiting changes to the address before publication.</p>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	<p>Council has taken some steps in the year under review to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies providing 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.</p>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	No	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website. It is noted that a website accessibility statement is not available on the Council operated website.</p> <p>Recommendation – This was raised as part of the previous audit. The parish council should publish a website accessibility statement 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 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p>

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

<i>Does the council have official email addresses for correspondence?¹⁷</i>	<i>Partly</i>	Council operates with an official parish council outlook email address for the Clerk but private email address for the Chair / Councillors, thereby not complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity. Recommendation – At the earliest opportunity the council should look to move to a gov.uk email address for the parish council. Click on this link to view the news blog in connection with .gov.uk domain
<i>Is there evidence that electronic files are backed up?</i>	<i>N/A</i>	Not confirmed
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>Yes</i>	The Council operates a committee system. Terms of reference were agreed at the 29 th May 2024 meeting of the council.
Additional comments:		

Signed: *Karen Hall-Price*

Date of Internal Audit Report: 24th June 2025

On behalf of Suffolk Association of Local Councils

¹⁷ Practitioners Guide