

## Internal Audit Report for Troston Parish Council

### for the period ending 31 March 2025

Clerk	Amanda Jackson
RFO (if different)	As above
Chairperson	Diana Silverstone
Precept	£17,500.00
Income	£28,824.89
Expenditure	£20,734.14
General reserves	£14,218.38
Earmarked reserves	£7,036.00
Audit type	Annual
Auditor name	Julie Lawes

### 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

<b>Section 1 – proper bookkeeping</b> The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses an excel spreadsheet to record its financial accounts. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
<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 their accounts on a payments and receipts basis.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b> The internal auditor will check the date the Council 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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	NO	<p>The Standing Orders, as seen on the Parish Council's website, show an adopted date of March 2024.</p> <p>Council's Standing Orders, are based on the model published by the National Association of Local Councils and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council. The procurement thresholds are still set at £25k and have not yet been updated.</p> <p><b>RECOMMENDATION:</b> NALC released an updated version of the model standing orders in April 2025. NALC have updated Model Standing Order (England) section 18 to comply with new procurement legislation and ensure consistency with the NALC Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d, and 18.f. NALC have also updated Model Standing Order (England) section 14 to better reflect Code of Conduct requirements. 14.a, 14.b, and 14.c have been removed. They have also changed the language in the document to gender-neutral terms to align with the Civility and Respect Policy.</p> <p>It was advised the Standing Orders are due to be reviewed by council at their next meeting to be held 6<sup>th</sup> May 2025.</p>
Are Financial Regulations up to date and reviewed annually?	NO	Financial Regulations, as seen on the Council's website detail a review date of March 2024.

		<p><b>RECOMMENDATION:</b> NALC have released an updated version of the model Financial Regulations in March 2025.</p> <p>It was advised the Financial Regulations are due to be reviewed by council at their next meeting to be held 6<sup>th</sup> May 2025.</p>
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)? <sup>1</sup>	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 as documented with its Financial Regulations 1.7.
<b>Additional comments:</b>		

<p><b>Section 3 – Payment controls</b></p> <p>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.</p>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. Payment sheets are signed and payment details provided within the minutes.

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

Where applicable, are internet banking transactions properly recorded and approved?	YES	Payment Authorisation Sheets are produced and signed by those authorising payment.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is correctly recorded in the council accounts showing a submission of £1,640.34 to HMRC and documented as received in the bank statement on the 17 <sup>th</sup> March 2025.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	Council has not adopted the GPoC.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council clearly identifies s137 in its cash book with two payments made throughout the year totalling £230.00.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b> The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.	
<b>Evidence</b>	Internal auditor commentary

<sup>2</sup> Localism Act

<sup>3</sup> Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £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.

<i>Is there evidence of risk assessment documentation?</i>	YES	<p>The Troston Parish Council Risk Assessment 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.</p> <p><b>RECOMMENDATION:</b> It is noted that the Risk Assessment was not reviewed during 2024/2025 but is scheduled to be carried out at the next meeting of council held 6<sup>th</sup> May 2025.</p>
<i>Is there evidence that risks are being identified and managed?</i>	YES	<p>Council is aware that risk assessment needs to focus on the safety of the Parish Council 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.</p> <p>Council also documents monthly Inspection Reports for its play areas.</p> <p><b>COMMENT:</b> It is important council carries out annual reviews of its Risk Assessment documentation to ensure appropriate action is being taken in all areas.</p>
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	Partly Met	<p>Council has insurance in place under a specialist policy with Clear Councils which shows core cover for the following: Public / Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £150k.</p> <p>The policy cover runs from 2<sup>nd</sup> November 2024 to 1<sup>st</sup> November 2025.</p> <p>Risk Assessment also details the council has legal defence cover for a civil claim made against the Parish Council, up to £250,000. Aviva cover from 02/11/2024 until 01/11/2025</p> <p><b>RECOMMENDATION:</b> Council should review its insurance policy annually to ensure appropriate cover is in place. This should be documented within the council minutes as being completed. Council should review its insurance cover against its asset register to be certain all items have adequate cover.</p>

<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	YES	The Clerk and Chairman reviewed its Internal Controls on the 31 <sup>st</sup> March 2025, this is to be taken to the next meeting of full council for approval to be held 6 <sup>th</sup> May 2025.
<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 appointment<sup>5</sup></i>	NO	<b>RECOMMENDATION:</b> Council should ensure that in accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements. SALC has available within its templates an internal control document which includes the review of the effectiveness of internal control which council might wish to consider.
<b>Additional comments:</b>		

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

<sup>5</sup> Practitioners Guide

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Verify that budget has been properly prepared and agreed</i>	YES	A Budget Working Party Meeting was held 30 <sup>th</sup> October 2023 as documented in the minutes of the full council meeting held 7 <sup>th</sup> November 2023 where the budget was further discussed and agreed.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £17,500 for 2024/2025 documenting an increase of £10.95 per annum on the council tax bill for a Band D property. This was formally approved by council at the meeting held 7 <sup>th</sup> November 2023.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that council reviews its accounts at each full meeting offering the opportunity to discuss or query the statement of accounts.
<i>Reserves held – general and earmarked<sup>6</sup></i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £7,036.00, with the balance being General Reserves of £14,218.38.
<b>Additional comments:</b> Council has followed the recommended key stages as to the budgetary process for the year: <ul style="list-style-type: none"> <li>• Decide the form and level of detail of the budget</li> <li>• Review the current year budget and spending</li> <li>• Assess levels of income</li> <li>• Bring together spending and income plans</li> <li>• Provide for contingencies and consider the needs of reserves</li> </ul>		

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

- Approve the budget
- Confirm the precept or rates and special levies and
- 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
Is income properly recorded and promptly banked?	YES	A number of items of income were cross-checked against the cash book and bank statement and found to be in order.
Is income reported to full council?	YES	In accordance with the council Standing Orders income received is reported to full Council within its Financial Reports.
Does the precept recorded agree to the Council Tax Authority's notification?	YES	The council received precept of £17,500 during the year under review from West Suffolk Council.
If appropriate, are CIL reporting schedules in accordance with the Regulations? <sup>7</sup>	N/A	Council has no CIL
Is CIL income reported to the council?	N/A	
Does unspent CIL income form part of earmarked reserves?	N/A	
Has an annual report been produced?	N/A	
Has it been published on the authority's website?	N/A	
Additional comments:		

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

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

<b>Section 8 – Payroll controls</b>		
The Internal Auditor will check salaries 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.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Do all employees have contracts of employment?</i>	YES	Council had 1 employee on its payroll at the period end 31 <sup>st</sup> March 2025. Employment contracts were not reviewed during the internal audit but the clerk to the council has confirmed that a Contract of Employment is 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	The payroll function is operated in accordance with HM Revenue and Customs 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 employment 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 as of the new clerk starting employment in September 2024 has been outsourced to Suffolk Association of Local Councils. Previously to that this was managed directly with HMRC. Cross-checks were completed on three payments covering salary and PAYE were found to be in order.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	YES	Council is aware of its pension responsibilities.
<i>Have pension re-declaration duties been carried out</i>	YES	The previous internal audit advised re-declaration took place 13 <sup>th</sup> February 2023, with the next re-declaration due 2026.
<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 in accordance with Council's Financial Regulations.
<b>Additional comments:</b>		

<b>Section 9 – Asset control</b> The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	YES	The Asset Register 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 <sup>st</sup> March 2025 is £68,904.99 which reflects overall movement in the asset register covering acquisitions and disposals.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	

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

<sup>9</sup> Practitioners Guide

<i>Are records of deeds, articles, land registry title number available?</i>	<i>N/A</i>	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	<i>N/A</i>	The Village Hall Committee manage the Village Hall to which the Parish Council are custodian trustees.
<i>Is the asset register up to date and reviewed annually?</i>	<i>Partly Met</i>	The Asset Register is not recorded as being reviewed by council since March 2024, however there is an entry in the register dated August 2024 documenting that there has been an update during the course of the year. <b>RECOMMENDATION:</b> The total value detailed on the schedule and within the AGAR Accounting Statement is that of 31 <sup>st</sup> March 2025 so it is assumed this will be approved by council at its next meeting held 6 <sup>th</sup> March 2025.
<i>Cross checking of insurance cover</i>	<i>NO</i>	Due to the insurance schedule not being detailed as approved by council, nor the asset register the Internal Auditor is unable to find evidence of the cross checking of assets against insurance. <b>RECOMMENDATION:</b> When completing the annual review of the insurance policy council should note within its minutes that assets are adequately covered within the schedule.
<b><i>Additional comments:</i></b>		

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	Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and as at year end 31 <sup>st</sup> March 2025 the balance across the council's accounts stood at £21,472.98 with outstanding payments totalling £218.60 giving a balance of £21,254.38 as recorded in the Draft Statement of Accounts and on the year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the accounts are reported at each meeting of full council within the bank reconciliation. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	YES	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has, in draft form, completed Section 2 of Form 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	YES	Council correctly declared itself exempt for 2023/2024 at a meeting of council held 7 <sup>th</sup> May 2024.
<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	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 correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as 3 <sup>rd</sup> June 2024 to 12 <sup>th</sup> July 2024 with the date of the notice being 29 <sup>th</sup> April 2024. This is published on the council website.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	YES	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 complied with the

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

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

		requirements of the Accounts and Audit Regulations 2015 for the year ending 31 <sup>st</sup> March 2024 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Exemption Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
<b><i>Additional comments:</i></b>		

<b>Section 12 – internal audit</b>		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 <sup>st</sup> March 2024 was formally considered by council at a meeting held 7 <sup>th</sup> May 2024.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met	Recommendations outstanding include: <ul style="list-style-type: none"> <li>• Annual Review of Insurance cover</li> <li>• Appropriate cover under insurance for assets</li> <li>• Effectiveness of audit</li> </ul>
<i>Has the Council confirmed the appointment of an internal auditor?</i> <i>Has the letter of engagement been approved by full council?</i>	YES	SALC were appointed as the council's internal auditors for the year ending 31 <sup>st</sup> March 2025 at the meeting of 4 <sup>th</sup> March 2025. <b>COMMENT:</b> Council should also confirm the letter of engagement.
<b>Additional comments:</b>		

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? <sup>12</sup>	N/A	Council was exempt from a limited assurance review.
Has appropriate action been taken regarding the comments raised?	N/A	
<b>Additional comments:</b>		

<sup>12</sup> Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (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		Internal auditor commentary
Was the annual meeting held in accordance with legislation? <sup>13</sup>	YES	The Annual Meeting of the Parish Council was held on 7 <sup>th</sup> May 2024 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? <sup>14</sup>	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 Chairman is given formal approval to sign the minutes.
Is there a list of members' interests held?	YES	The Register of Interests for all current Parish Councillors is available from a direct link from the council's website. <b>COMMENT:</b> Councillor Sue Rose details did not appear on West Suffolk Council website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A	Council does not have any Trustee Responsibilities.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	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. Council has much of its information published for a smaller authority having been exempt in the previous year.

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

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

<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	YES	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken steps toward compliancy with the GDPR requirements adopting a Privacy Notice and a Complaints Procedure. The documents adopted cover the basic terms of information held by the council and the rights of the individual.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	NO	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, however there was no evidence of 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. <b>RECOMMENDATION:</b> 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 council should look to complete an up to date test of the site and document this within its Accessibility Statement. It is noted that this is a new website and is in the process of being created.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	YES	Council operates with a .gov.uk email address for the Clerk demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby a back-up of the council's data is taken and stored by the clerk.

<sup>15</sup> Data Protection Act 2018

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>N/A</i>	Council does not operate with a committee system.
<b><i>Additional comments:</i></b>		

Signed: Julie Lawes

Date of Internal Audit Report: Friday 25<sup>th</sup> April 2025

On behalf of Suffolk Association of Local Councils