

## Internal Audit Report for Wenhaston with Mells Parish Council for the period ending 31 March 2025

Clerk	Richard Day
RFO (if different)	Elaine Day
Chairperson	Arthur Musk
Precept	£24,000
Income	£32,349
Expenditure	£32,807
General reserves	£7,500
Earmarked reserves	£33,000
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 form the basis of its cashbook. Financial transactions of the Parish Council 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	In accordance with Proper Practices, 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.		
Evidence		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	YES	<p>The Standing Orders, as seen on the Parish Council's website were adopted by council at a meeting held 17<sup>th</sup> April 2024.</p> <p>Council's Standing Orders, are based on the 2018 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.</p> <p><b>COMMENT:</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>
Are Financial Regulations up to date and reviewed annually?	YES	<p>Financial Regulations, as seen on the Council's website, are based on the NALC Model Financial Regulations 2019. These were evidenced as being approved at the council meeting 17<sup>th</sup> April 2024 with a following review at the council meeting held 15<sup>th</sup> January 2025 for future approval at the May APCM following a further update from NALC.</p> <p><b>COMMENT:</b> Council is reminded where items are in [brackets] these are to adapted accordingly.</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 to be responsible for the administration of the financial affairs of the relevant authority. This role was filled by the clerk as documented in the minutes of the meeting held 17 <sup>th</sup> April 2024, but was noted as being changed to a separate employee of the council at a meeting held 20 <sup>th</sup> November 2024. <b>COMMENT:</b> When reviewing / updating the Financial Regulations the current regulation 1.8 advises the clerk is the RFO so this will require changing.
<b>Additional comments:</b>		

<b>Section 3 – Payment controls</b> The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of 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.

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

Where applicable, are internet banking transactions properly recorded and approved?	N/A	The council does not use internet banking, instead using cheques. The bank mandate was reviewed and amended during the course of the year with this being recorded as up to date and completed at the meeting of council held 20 <sup>th</sup> November 2024.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	One claim was made during the period under review being £1,311.18. The value was recorded as income within the council minutes of the meeting held 15 <sup>th</sup> May 2024 and detailed as received on the bank statements. The account ledger records a VAT total for 2024/2025 as £1,109.50.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	The Council has not adopted the General Power of Competence.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	S137 payments are separately recorded within the council's accounts with a single payment of £600.00 being made during the year under review.
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>		

#### 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.

<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.

Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The risk assessment documentation as reviewed, provides details of the risks associated with the functioning of a smaller authority and the measures that the council will undertake to mitigate such risks. The Risk Assessment was reviewed at a meeting held 18 <sup>th</sup> December 2024 through to the 19 <sup>th</sup> February 2025 where it was approved by council.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that the risk assessment needs to focus on the safety of the Parish Council assets, and particularly its money. There is evidence that council has taken active steps to identify, assess and review those risks.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils through Ansvar Insurance which shows core cover for the following: Public / Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £100k. Council is under a long-term agreement ending 30 <sup>th</sup> September 2025. Council reviewed its insurance cover as evidenced at meetings held 24 <sup>th</sup> September 2024 and 19 <sup>th</sup> March 2025 with the fidelity cover separately reviewed again at a meeting held 19 <sup>th</sup> February 2025.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	YES	At the meeting of 19 <sup>th</sup> February 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances by approving the Internal Control Statement.

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

<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>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements within its internal control procedures.
<b>Additional comments:</b>		

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<sup>5</sup> Practitioners Guide

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 discussed at a meeting of council held 20 <sup>th</sup> December 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £24,000 for 2024/2025 and formally approved by council at the meeting held 20 <sup>th</sup> December 2023.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that council completed quarterly reviews of its accounts 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 £3,300 with the balance being General Reserves of £7,500.
<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> <li>• Approve the budget</li> <li>• Confirm the precept or rates and special levies and</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

- 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	Items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money.
Is income reported to full council?	YES	In accordance with the council Standing Orders income received is reported to full Council and detailed within the minutes.
Does the precept recorded agree to the Council Tax Authority’s notification?	YES	The Council received precept of £24,000 during the year under review from East Suffolk Council in April and September.
If appropriate, are CIL reporting schedules in accordance with the Regulations? <sup>7</sup>	YES	The council has complied with its duty to produce an annual report that details the amount of CIL funds spent demonstrating it understands the requirements to comply with its duty to produce and publish the annual report.  The annual report for the year of 2024/2025 details the following: £2,362.84 Starting Balance £0.00 Income Received £2,362.84 Expenditure £0.00 Balance Carried Forward
Is CIL income reported to the council?	YES	
Does unspent CIL income form part of earmarked reserves?	N/A	
Has an annual report been produced?	YES	
Has it been published on the authority’s website?	YES	
Additional comments:		

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

<b>Section 7 – petty cash</b> The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	The Parish Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<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>	<i>NO</i>	Council had 2 employees on its payroll at the period end 31 <sup>st</sup> March 2025. It was advised employees do not have contracts of employment.  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>	<i>YES</i>	
<i>Minimum wage paid?</i>	<i>N/A</i>	
<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>	<i>YES</i>	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>	<i>YES</i>	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. 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>	<i>YES</i>	Council is aware of its pension responsibilities.
<i>Have pension re-declaration duties been carried out</i>	<i>YES</i>	The clerk advised re-declaration took place 16 <sup>th</sup> November 2022, with the next re-declaration due November 2025.

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

<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>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	YES	The Asset Register was approved at the meeting of 24 <sup>th</sup> September 2024 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 <sup>st</sup> March 2025 is £797,753.60.
<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	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	N/A

<sup>9</sup> Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	YES	The asset register was reviewed as detailed above with the values submitted on the Annual Governance and Accountability Return for Internal Audit showing an asset value of £797,753.60.
<i>Cross checking of insurance cover</i>	YES	At a meeting of council held 24 <sup>th</sup> September 2024 council reviewed both its insurance cover and its asset register ensuring appropriate cover was provided.
<b><i>Additional comments:</i></b>		

<b>Section 10 – bank reconciliation</b> The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
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 each month. 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 £45,663.57 with outstanding cheques of £868.59 giving a total of £44,794.98 as recorded in the 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 Council's accounts are reported at each meeting of full Council. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. 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 completed Section 2 of Form 3 of the AGAR.
<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	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 16 <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

		<p>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:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p>
<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 and approved at the meeting of full Council on 21 <sup>st</sup> August 2024.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council recorded at its meeting held 21 <sup>st</sup> August 2024 that recommendations had been actioned.
<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 19 <sup>th</sup> February 2025, at which time the letter of engagement was also approved. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>12</sup></i>	YES	At the meeting of full Council held 21 <sup>st</sup> August 2024, council considered the report from the External Auditor for the year ending 31 <sup>st</sup> March 2024. The Notice of Conclusion was seen on the council's website.
<i>Has appropriate action been taken regarding the comments raised?</i>	YES	No actions were raised.
<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.*

<b>Section 14 – additional information</b> The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>	NO	The Annual Meeting of the Parish Council was held on the 17 <sup>th</sup> April 2024 and the first item on the agenda was the election of Chairperson. <b>RECOMMENDATION:</b> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2 states the Annual Parish Meeting, when not in an election year, must be held in the month of May.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <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.
<i>Is there a list of members' interests held?</i>	YES	The Register of Interests for all current Parish Councillors is available from a direct link from the council's 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>	Partly Met	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.

<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 active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies as published on the council website.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	YES	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated 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. <b>COMMENT:</b> To ensure that content meets the new 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, with the last one completed May 2021.
<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	Councils Risk Assessment advises electronic files are stored on the laptop held at the clerks home. Regular back-ups are made of electronic data.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.

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

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

<sup>17</sup> Practitioners Guide

***Additional comments:***

Signed: Julie Lawes

Date of Internal Audit Report: Friday 16<sup>th</sup> May 2025

On behalf of Suffolk Association of Local Councils