

## Internal Audit Report for Yoxford Parish Council for the period ending 31 March 2023

Clerk	Trudy Charles
RFO (if different)	Trudy Charles
Chairperson	Russell Pearce
Precept	£ 14,382.94
Income	£ 29,549.45
Expenditure	£ 35,850.30
General reserves	£ 20,703.74
Earmarked reserves	£ 37,377.69
Audit type	Annual
Auditor name	Linda Harley

### Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources

- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2022/23 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

<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 RFO has put in place effective procedures to accurately and promptly record all financial transactions. The Council’s ledger (computerised cash sheet) is well maintained and accurate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Up to date accounting records are maintained throughout the year and referenced which provides evidence to support the Council's underlying accounting statements.
<i>Is the arithmetic correct?</i>	Yes	Spot checks were made and were found to be correct.
<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?	Yes	The Council's Standing Orders, as seen on the website, were reviewed and adopted at the meeting on 1-2-2023 and are based on the Model Standing Orders produced by NALC in 2018.
Are Financial Regulations up to date and reviewed annually?	Yes	The Council's Financial Regulations, were reviewed and adopted at a meeting on 1-2-203 and are based on the Model Financial Regulations produced by NALC in 2019.
Has the Council properly tailored the Financial Regulations?	Yes	The Financial Regulations have been tailored to the 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 their financial affairs. This was evidenced in the minutes of 2/3/23.
<b>Additional comments:</b>		

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

<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	The Council complies with its Financial Regulations and a sample of payments confirmed they were supported by invoices. At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. A sample taken shows that the Council had the legal power to approve payments.
Where applicable, are internet banking transactions properly recorded and approved?	Yes	Internet banking transactions are recorded in the cashbook, approved by the Council and noted in the minutes. The Council’s internal control document notes that on-line banking transfers are authorised by 2 signatories.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book. 2 Claims were made for the period 1.4.22 to 31.3.23 in the sum of £13,153.01 which was settled during the year under review. This agrees to supporting accounting records.
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.

<sup>2</sup> Localism Act

Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	Payments made under the Local Government Act S137 were recorded separately and noted in the minutes. The payments were evidenced as being of direct benefit to the electorate and were within the limit per elector of £8.82, for this capped power. The Internal Control document notes the monitoring of this power.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council has no Public Works Loan and as such incurred no interest payments for the period under review.
<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>		<b>Internal auditor commentary</b>
<i>Is there evidence of risk assessment documentation?</i>	Yes	The comprehensive Risk Assessment Document for the period 1 <sup>st</sup> April 2022 to 31 <sup>st</sup> March 2023 was considered at a meeting of the Parish Council on 1/12/22 and covers in general terms the matters which could possibly prevent a smaller relevant body from functioning. They have taken appropriate steps to manage those risks including the introduction of internal controls and external insurance cover. The Council has appropriate arrangements in place for the inspection of play areas. The annual safety inspection was noted in the minutes of 11/8/22. Comment: Within its Risk Management Document, Council has identified several risks to property; finances and personnel and has taken steps to control the risk -

<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 £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		all of which are clearly identified within the document as approved by Full Council.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has a comprehensive Financial Risk Assessment which identifies the risks associated with ensuring that public finances are adequately protected and managed and has taken steps to mitigate such risks. Comment: The documentation of the specific control procedures that have been adopted by the council for payments not only protects the RFO but also fulfils an internal control objective.
<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	General Insurance is in place under an Ansvar Commercial Policy Schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Fidelity Guarantee Cover is £250,000 which is within the recommended guidelines of the Council's balance at 31/3/23 + the annual precept. Council reviewed its current insurance cover at the meeting of 6/10/22.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	Yes	The Council has shown that it has a sound system of internal control which facilitates the effective exercise of its functions, ensures that the financial and operational management of the authority is effective and includes arrangements for the management of risk. The minutes of 2/3/23 confirm the review and approval of the internal control statement.
<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	The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting on 2/3/23. By reviewing the terms of reference for internal audit, Council has followed guidance within the Governance and Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

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

<sup>5</sup> Practitioners Guide

***Additional comments:***

<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>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The Council prepared and formally approved the budget for the year, prior to the setting of the precept. The budget for the year 2022/2023 was approved by full Council at the meeting on 6/1/2022.  The Council shows good practice by publishing the annual budget, including a comparison of the budget compared to the actual amounts spent, on their website.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The full Council has considered, approved and adopted the annual precept for the year 2022/23 at the meeting on 6/1/22. This was set at £14,382.94.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure is included within the documentation periodically circulated to Councillors in accordance with Council’s own Standing Orders. The minutes reflect that they have been received and noted.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	Council’s final accounts show general reserves in the sum of £20,703.74 with earmarked reserves in the sum of £37,377.69. Restricted reserves are held for CIL funds. Reserves are reported at Council meetings and included in the financial report appended to the minutes.
<b>Additional comments:</b>		

<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

<b>Section 6 – income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		<b>Internal auditor commentary</b>
<i>Is income properly recorded and promptly banked?</i>	Yes	Expected income was received, properly recorded and promptly banked. Several items of income were cross checked against cash book and bank statements and found to be in order.
<i>Is income reported to full council?</i>	Yes	All income received by the parish council is reported as part of the Financial Reports submitted by the RFO. The RFO ensures that monies received are promptly banked.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The council received precept of £14,382.94 during the year under review in April and September 2023. Comment: Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting, served on the Charging Authority East Suffolk Council, to receipt of same in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	Council received CIL funds in the sums of £161.24 26/4/22 and £3571.23 21/10/22 totalling £3732.47 during the year under review. In accordance with the 2010 Regulations, the Council having received a proportion of CIL funds has ensured that retained balances are transferred into the Earmarked Reserve specifically allocated. Income received from the CIL is noted in the financial report appended to the minutes. The annual CIL report was approved by the Council on 9/6/22. An annual report is published on the Council's website.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	
<b>Additional comments:</b>		

<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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	A system of petty cash is not in operation.
<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>	Yes	Employment contracts were not reviewed during the internal audit but confirmation has been received that a contract is in place for the Clerk. In accordance with Proper Practices, the Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. The existence of a contract of employment for the Clerk is also noted in the minutes of 2/3/23 and included in the Council’s Internal Control document.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	Yes	
<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 Council has robust payroll arrangements in place. The payroll function is operated within the RTI system. Cross-checks were completed on payments covering salary and PAYE and were found to be in order. 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 is outsourced to SALC and this was noted in the minutes of 2/3/23. All salary payments include deductions for PAYE/NICS where appropriate.
<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 with a re-declaration completed with The Pensions Regulator under the Pensions Act 2008 on 10/10/2022.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	Expenses are approved by the Council and noted in the minutes.
<b>Additional comments:</b>		

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

<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 Council’s assets are properly maintained and efficiently managed. The Asset Register was reviewed during the Internal Audit for year-end and accurately reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2023) was £100,790, which agrees with box 9 of the AGAR. All assets have been stated as at the acquisition value. The register has been updated with any additions or disposals during the year.  Comment: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2019 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 and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.
<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>Is the asset register up to date and reviewed annually?</i>	Yes	The Asset Register value has been stated on the Annual Governance and Accountability Return (AGAR) which was signed at the time of Internal Audit. The minutes of 2/3/23 evidence the annual review and approval of the asset register.
<i>Cross checking of insurance cover</i>	Yes	The Council renewed its insurance policy, which was approved at the Council meeting on 6/12/22.
<b>Additional comments:</b>		

<sup>9</sup> Practitioners Guide



<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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	Statements reconciling each of the Council’s bank accounts with its accounting records are prepared on a regular basis and reconcile with the cash sheets. They are subject to independent review by Councillors and signed as evidence of this review. Bank statements are periodically independently verified to the balances stated in the bank reconciliations. Completed bank reconciliations are noted quarterly in the minutes.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances agree with supporting period end statements and as at 31 <sup>st</sup> March 2023 stand at: £58,081 across all accounts held by the Council. This agrees with box 7 of the AGAR.
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	There is regular reporting of bank balances within the financial reports submitted to the parish council and appended to the minutes.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounting statements prepared during the year are produced on a Receipts and Payments basis and agree to the cashbook. All were found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	There is a clear audit trail from the financial records held to the presented accounts.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	The Council is an authority where the gross income and gross expenditure exceeded £25,000. It has correctly completed Form 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The Council, during the previous year, correctly provided for the period of public rights as required by the Accounts and Audit Regulations. The dates were recorded in the minutes of 9/6/22 as 13/6/22 to 22/7/22.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities and has published the following on a public website: Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2) Accounts and Audit Regulations 2015.

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

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

		Bank Reconciliation for the period ending 31 <sup>st</sup> March 2022 Analysis of variances
<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 Auditor’s Report for the year ending 31 <sup>st</sup> March 2022 was considered and accepted at the meeting of the Parish Council on 7/7/22.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	No items were raised by the internal auditor.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed the Council’s Internal Auditor at a meeting of full Council on 1/12/22.
<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	Following the completion of the audit, the full Council received and considered the audit letter (Annual Return and Certificate) from the external auditor, at their meeting on 6/10/2022 and this was reflected in the minutes
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	No items were raised in the external audit report.
<b>Additional comments:</b>		

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<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>	Yes	The Annual Meeting of the Parish Council was held on 5/5/2022 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 Schedule 12, paragraph 7(2) and Schedule 15(2).
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	Yes	The minutes were not seen as a virtual audit was carried out. Full Council minutes clearly document the approval of the previous minutes and that they are duly signed. Absence was approved (if appropriate). It is noted in the Internal Control Document that minutes are signed at each Council meeting.
<i>Is there a list of members' interests held?</i>	Yes	The list of members' interests held is published on the Borough Council's Website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	Yes	The Council is the Sole Corporate Trustee of Yoxford Village Hall, which is a charitable trust (Charity number 304846). Monthly meetings are held with a financial report being given at each meeting and published on the Council's website.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	In line with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council has published the following information on a public website for the year 2022/23: Internal Audit Report List of Councillors and Responsibilities (Items of Expenditure Above £100 including recoverable and non-recoverable VAT) End of Year Accounts Annual Governance Statement Details of Public Land and Building assets / asset register

<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

		The council is aware that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	Yes	The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller dated 25/4/23. Under the data Protection Act 2018 and Registration ZA178335 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to ensure compliancy with the GDPR requirements and is aware that this should be monitored at all times to ensure compliancy. The Council's Privacy Notices were seen on the parish council's website. Council has completed the following documents which are also available to view on the Council's website: Data Retention Policy; Subject Access Request Policy & Subject Access Procedure Policy; Data Retention and Disposal Policies; Personal Data Breach Policy.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	Yes	In line with the Website Accessibility Regulations 2018 the Council has published a Website Accessibility Statement on their website.
<i>Does the council have official email addresses for correspondence?<sup>17</sup> Yes</i>	Yes	In line with the Practitioners Guide, the Council has an official email address for correspondence <a href="mailto:parishclerkyoxford@gmail.com">parishclerkyoxford@gmail.com</a>
<i>Is there evidence that electronic files are backed up?</i>	No	Risk Assessment documentation confirms the laptop is backed up monthly to the Clerk's desktop PC with Cloud storage.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	No	Confirmation has been received from the Clerk that the Council does not have any committees.
<b>Additional comments:</b>		

Signed: *Linda Harley*

Date of Internal Audit Visit: N/A Date of Internal Audit Report: 24/4/2023

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

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

<sup>17</sup> Practitioners Guide

On behalf of Suffolk Association of Local Councils