Internal Audit Report for Kessingland Parish Council

for the period ending 31 March 2025

Clerk	Shelly Hogg (Acting Clerk)
RFO (if different)	As Above
Chairperson	Stephen James
Precept	£174,958
Income	£377,148.26
Expenditure	£198,757.29
General reserves	£34,901.11
Earmarked reserves	£143,791.55
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

Section 1 – proper bookkeeping
The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.

Evidence		*Internal auditor commentary*
Is the ledger maintained and up to date?	*YES*	The Council uses Scribe to generate financial reports and ensures that all transactions are recorded as accurately as reasonably practicable. Each transaction is clearly referenced, providing a reliable foundation for the Council's internal control processes.
Is the ledger on the correct basis in relation to the gross income/expenditure?	*YES*	The Council prepares its accounts on an Income and Expenditure basis, in accordance with Proper Practices, which require this approach when gross income or expenditure exceeds £200,000 for three consecutive years.
Is the cash book up to date and regularly verified?	*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.
Is the arithmetic correct?	*YES*	A number of spot checks were carried out and the functionality of the accounting software and data inputting was found to be in order.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*YES*	The Standing Orders, as seen on the Parish Council's website, were adopted by full council at a meeting held 8th May 2024 and are reviewed annually. **COMMENT:** The minutes published on the council website are dated 2021. **COMMENT:** 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.
Are Financial Regulations up to date and reviewed annually?	*YES*	The Council's Financial Regulations, available on its website, are based on the latest NALC Model Financial Regulations. They were approved by Full Council at a meeting held on 8th May 2024 and subsequently reviewed by the Finance and Governance Committee on 31st March 2025, with a recommendation for reapproval by Full Council at their next meeting.
Has the Council properly tailored the Financial Regulations?	*YES*	The Council's Financial Regulations have been tailored to the Parish Council.

Has the Council appointed a Responsible Financial Officer (RFO)?[1]	*YES*	In accordance with Section 151 of the Local Government Act 1972(d) regarding financial administration, the Council has appointed the Clerk as the Responsible Financial Officer (RFO), charged with overseeing the financial affairs of the authority. This appointment was approved at a meeting held 8th May 2024 and is in line with the Council's Financial Regulations, specifically Regulation 1.5.
Additional comments:		

Section 3 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		*Internal auditor commentary*
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. At each meeting councillors note the payments made via direct debit and standing order from the financial report, also noting the payments made via council business cards. The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with council's own Standing Orders and Financial Regulations.

[1] Section 151 Local Government Act 1972 (d)

Where applicable, are internet banking transactions properly recorded and approved?	*YES*	The Council operates an internet banking system in which transactions are set up by the Responsible Financial Officer (RFO) and require authorisation by two designated members of the Council. This procedure is in accordance with the Council's Internal Controls, ensuring transparency, security, and compliance with its Financial Regulations.
Is VAT correctly identified, recorded, and claimed within time limits?	*YES*	Council identified a VAT Form 126 for the period of 1st April 2024 to 31st March 2025 to a total value of £9,930.94. Income received for 2023/2024 was evidenced in the cashbook as £19,785.85 as detailed on the bank statement 20th September 2024.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[2]	*N/A*	Council has not adopted the General Power of Competence.
Are payments under s.137[3] separately recorded, minuted and is there evidence of direct benefit to electorate?	*YES*	Council has the ability within its Scibe accounting tools to allocate s137 payments to ensure they are recorded within their own budget line.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*N/A*	Council has no loans
Additional comments:		

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

[2] Localism Act

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

Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	*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 for the year under review was considered by the Finance and Governance Committee at meetings held 5th June 2024 and 31st March 2025. The Risk Assessment is published on the council website.
Is there evidence that risks are being identified and managed?	*YES*	The Council recognises the importance of risk assessment, particularly in safeguarding the assets of the Parish Council, including its financial resources. There is evidence that the Parish Council has made efforts to identify and evaluate potential risks and has considered the necessary actions or decisions throughout the year to manage these risks and prevent financial loss or damage to its reputation.
*Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee **and** has been reviewed on an annual basis?*	*YES*	Council has insurance in place under a specialist policy for local councils through Clear Councils which shows core cover for the following: Public / Products Liability: £10m; Employers Liability £10m and Fidelity Guarantee of £250k. **RECOMMENDATION:** Council should look to increase its fidelity cover which should be at least the total of the year end balance plus half of the precept amount. For 2024/2025 this would be in the region of £265,000.
Evidence that internal controls are documented and regularly reviewed[4]	*YES*	At the meeting of 11th March 2025, the Finance & Governance Committee reviewed its Internal Controls, with full council approving at a meeting held 12th March 2025. Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems council were sound and adequate and internal control arrangements were

[4] Accounts and Audit Regulations

		efficient and effective to address the risks associated with the management of public finances by approving the Internal Control Statement.
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[5]	*YES*	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting held 12th March 2025.
Additional comments:		

[5] 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
Verify that budget has been properly prepared and agreed	*YES*	The budget for the 2024/2025 financial year was initially discussed at a Budget Working Group meeting held on 6th December 2023. A recommendation was subsequently presented to the Finance and Governance Committee for consideration. Following this, the proposed budget was submitted to the Full Council and formally approved at its meeting on 15th January 2024. **Recommendation:** The minutes from both the Finance and Governance Committee and the Full Council meetings do not specify the approved budget amount or provide any details regarding its content. Recording the budget in the minutes would form evidence that proper governance and financial planning have taken place.
Verify that the precept amount has been agreed in full Council and clearly minuted	*NO*	The precept for the 2024/2025 financial year was set at £174,958 and formally approved by the Council at its meeting held on 15th January 2024. The minutes of that meeting, as published, do not record the agreed precept amount or the corresponding budget figures. While a report detailing the budget and precept is available on the Council's website, there is no formal record in the minutes confirming the specific values approved by Council. **RECOMMENDATION:** It is important that the approved precept and budget figures are clearly recorded in the minutes of the meeting where they are agreed. This ensures compliance with best practice as outlined in the JPAG Practitioners' Guide, and supports transparency, public accountability, and audit verification.

Regular reporting of expenditure and variances from budget	*YES*	The minutes of the Finance and Governance Committee evidence that council reviews its accounts at regular intervals offering the opportunity to discuss or query the statement of accounts.
Reserves held – general and earmarked[6]	*YES*	The Council, as at year-end, had Earmarked Reserves totalling £143,791.55, with the balance being General Reserves of £34,901.11.
Additional comments:		

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

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. Councillors note the payments made under delegated responsibility from the financial report issued at each meeting. 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 £174,958 during the year under review from East Suffolk Council in two payments of £87,479 in April and September.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[7]	*YES*	The council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent and has demonstrated it understands the requirements to comply with its duty to produce and publish the annual report. In accordance with regulations council ensured that retained balances were transferred to the earmarked reserves specifically restricted. The annual report for the year of 2024/2025 as published on the council website details the following:
Is CIL income reported to the council?	*YES*	
Does unspent CIL income form part of earmarked reserves?	*YES*	
Has an annual report been produced?	*YES*	
Has it been published on the authority's website?	*YES*	

[7] Community Infrastructure Levy Regulations 2010

		£338.37 Starting Balance £2,758.59 Income Received £3,096.96 Expenditure £0.00 Balance Carried Forward
Additional comments:		

Section 7 – petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*YES*	The council operates a petty cash system.
If appropriate, is there an adequate control system in place?	*YES*	The Council records all petty cash transactions within its Scribe accounting system and has a Petty Cash Policy as approved by council at its meeting held 8th May 2024. Councillors approve payments made via petty cash within the Financial Reports produced by the RFO at meetings of the Finance and Governance Committee, these are published within council minutes.
Additional comments:		

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
Do all employees have contracts of employment?	*YES*	Council had 9 employees on its payroll at the period end 31st March 2025. Employment contracts were not reviewed during the internal audit but the clerk to the council has confirmed that Contracts of Employment are in place. All salary payments are approved and made in accordance with Council's own Financial Regulations. Council has a Personnel Committee which deals with all staffing matters. No employee is paid the national minimum wage.
Has the Council approved salary paid?	*YES*	
Minimum wage paid?	*N/A*	
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?	*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.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*YES*	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.

Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[8]	*YES*	Council is aware of its pension responsibilities with 4 members of staff within a Pension Scheme and 5 outside of the criteria for enrolment.
Have pension re-declaration duties been carried out	*YES*	Evidence was given detailing re-declaration compliance to the Pension Regulator on 21st May 2025.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*YES*	There is a satisfactory expense system in place and any staff expenses claimed are in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Asset control
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.

Evidence		Internal auditor commentary
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[9]	*YES*	The Asset Register, as viewed on the Council's website, 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 31st March 2025 is £572,031 which reflects overall movement in the asset register covering acquisitions and disposals.
Is the value of the assets included? (Note value for insurance purposes may differ)	*YES*	

[8] The Pension Regulator – website click here
[9] Practitioners Guide

Are records of deeds, articles, land registry title number available?	*N/A*	Not evidenced as online review.
Are copies of licences or leases available for assets sited at third party property?	*N/A*	Not evidenced as online review.
Is the asset register up to date and reviewed annually?	*NO*	For the period under review, it was noted that the asset register was deferred by the Finance & Governance Committee making a final recommendation at their meeting held 7th May 2025 for the register to go to the next full council meeting for approval. Whilst the Asset Register was reviewed by the clerk to ensure the figures and items listed were correct, this was not officially adopted by council until the next financial year. The values submitted on the Draft Annual Governance and Accountability Return for Internal Audit show an asset value of £572,031 which shows an increase from 2023/2024. The Asset Register as published on the council website is dated 31st March 2025. **RECOMMENDATION:** Council should ensure it reviews its asset register at least annually and when any amendments are required. It is important to evidence this taking place.
Cross checking of insurance cover	*YES*	At a Finance and Governance meeting held 4th September 2024 councillors considered and accepted the insurance cover ensuring appropriate cover was provided.
Additional comments:		

Section 10 – bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*YES*	Council has implemented a system whereby bank reconciliation is correctly verified by the council at each meeting of the Finance & Governance Committee. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
Do bank balances agree with bank statements?	*YES*	Bank balances agree with period end statements and as at year end 31st March 2025 the balance across the council's accounts stood at £178,630.37 less unpresented payments of £240.00 totalling £178,390.37.
Is there regular reporting of bank balances at Council meetings?	*YES*	Balances across the Council's accounts are reported at each meeting of the Finance and Governance Committee and recorded in the minutes.

Section 11 – year end procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*YES*	Accounts are produced on Income and Expenditure and all found to be in order.
Financial trail from records to presented accounts	*YES*	The end of year accounts and supporting documentation were well presented for the internal auditor review.
Has the appropriate end of year AGAR[10] documents been completed?	*YES*	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has, in draft form, submitted Section 2 of Form 3 of the AGAR to the Internal Auditor.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*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.
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?	*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 20th June 2024 to 31st July 2024 with the date of the notice being 19th June 2024. This is published on the council website.
Have the publication requirements been met in accordance with the Regulations?[11]	*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

[10] Annual Governance & Accountability Return (AGAR)
[11] Accounts and Audit Regulations 2015

		requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2024 as it published the following on its website: 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.
Additional comments:		

Section 12 – internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*YES*	The Internal Audit Report for the period ending 31st March 2024 was formally considered by the Finance & Governance Committee at a meeting held 10th July 2024, and approved at the meeting of full Council on the same date.
Has appropriate action been taken regarding the recommendations raised?	*YES*	Council has considered and actioned recommendations.
Has the Council confirmed the appointment of an internal auditor? *Has the letter of engagement been approved by full council?*	*YES*	SALC were appointed as the council's internal auditors for the year ending 31st March 2025 at the meeting of 12th March 2025 where the letter of engagement was 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.
Additional comments:		

Section 13 – external audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous external audit report?[12]	*YES*	At the meeting of the Finance and Governance Committee held 2nd October 2024, council recorded the External Auditor certificate for the year ending 31st March 2024 had been received and the Notice of Conclusion published on the website.
Has appropriate action been taken regarding the comments raised?	*N/A*	There was no action to be carried forward.
Additional comments:		

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

Section 14 – additional information		
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? [13]	*YES*	The Annual Meeting of the Parish Council was held on 8th 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? [14]	*YES*	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chairman is given formal approval to sign the minutes. Apologies are approved, and absences noted.
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 to the East Suffolk Council site.
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?	*In progress*	Council is working towards ensuring compliancy with the minimum datasets that should be published on a quarterly basis as per the requirements as set out in the Local Government Transparency Code (2015), with a range of documents relating to the current year being able to view on the Council's website. The transparency code requirements include the publication of quarterly reporting of spending transactions valued over £500; quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of

[13] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[14] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets. **RECOMMENDATION:** Appendix A of the Local Government Transparency Code 2015 (published February 2015) provides further details of all information to be published along with relevant timescales. A link to the guide can be found at: *https://www.gov.uk/government/publications/local-government-transparency-code-2015*
Has the Council registered with the Information Commissioner's Office (ICO)?[15]	*YES*	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
Is the Council compliant with the General Data Protection Regulation requirements?	*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.
Has the Council published a website accessibility statement on their website in line with Regulations?[16]	*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. **COMMENT:** 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

[15] Data Protection Act 2018
[16] Website Accessibility Regulations 2018

		complete an up to date test of the site, with the last one completed June 2022.
Does the council have official email addresses for correspondence?[17]	*YES*	Council operates with a .gov.uk email address for the clerk and councillors as published on the website, demonstrating that the council has an official status thereby building trust, credibility and authenticity.
Is there evidence that electronic files are backed up?	*YES*	Council Risk Assessment states 'Computers and software systems backed-up (as appropriate)'.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*YES*	Council approved Terms of Reference for all committees at a meeting held 8th May 2024.
Additional comments:		

Signed: Julie Lawes

Date of Internal Audit Report: Tuesday 10th June 2025

On behalf of Suffolk Association of Local Councils

[17] Practitioners Guide