

## Internal Audit Report for Cretingham, Monewden & Hoo Parish Council for the year ending 31.3.2022

Clerk	Councillor Caroline Saxby (Acting Clerk)
RFO (if different)	
Chairperson	Alister Gourlay
Precept	£2,602.87
Income	£3,490
Expenditure	£5,012
General reserves	£9,014.39
Earmarked reserves	£1,889.65 (Charitylands) £3,824.97 (CIL)
Audit type	Annual
Auditor name	<b>Sandra Brown</b>

### 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 2020/21 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 a computerised spreadsheet to form the basis of their accounting system. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	This provides good evidence to support the Council’s underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
<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	<i>At the meeting on 18 January 2022 the council reviewed Standing Orders. Use of the Model Standing Orders (produced by NALC in 2018)                      Comment: Council may wish to update Section 18 Financial Controls and Procurement when next reviewed to reflect the changes to the NALC Model - April 2022</i>
Are Financial Regulations up to date and reviewed annually?	Yes	<i>At the meeting on 18 January 2022 the Council reviewed and adopted Financial Regulations. Use of the Model Financial Regulations (produced by NALC in 2019)</i>
Has the Council properly tailored the Financial Regulations?	Yes	<i>Council have tailored the Financial Regulations to the Council.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	<i>In accordance with legislation the Acting Clerk (Councillor) was confirmed as RFO at a meeting of Council on 25 May 2021.</i>
<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	<i>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. At each Council meeting a list of payments is presented to ensure formal approve of expenditure and this is correctly minuted both within the body of the Minutes and a full financial report appended to the Minutes. This demonstrates good practice in that there are measures in place that help safeguard public money supported by a straight forward and clear audit trail for each payment.</i>
Where applicable, are internet banking transactions properly recorded and approved?	N/A	<i>Internet banking not carried out.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<i>Identified in the cash book with receipt of a reclaim of VAT being received in the year under review of £711.92 on 13.9.21.</i>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	<i>The Council has not adopted the General Power of Competence.</i>
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	<i>No payments under s.137 have been made in the year under review.</i>

<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 £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<i>The Council has no Public Works Loans and as such has not incurred any interest payments for the year under review.</i>
<b>Additional comments:</b>		

<b>Section 4 – Risk management</b>		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
<b>Evidence</b>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	A risk assessment and a financial risk assessment policy was reviewed at a meeting of Council on 18 January 2022 and covers in general terms the matters which could prevent a smaller relevant body from functioning.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	The risk assessment and financial risk assessment policy's cover both assets and financial risk management. It is noted the Council is not responsible for any play equipment.
<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	<i>General insurance from Parish Protect for the period under review shows core cover: Fidelity Guarantee cover is £25,000 which given the current balances held by the Council is within the recommended guidelines of year end balances plus first instalment of precept received. Employers Liability £10m Public Liability £10m</i>

		<p><i>The Council's insurance cover was renewed at their meeting on 14.9.21 the internal auditor has assumed a review of insurance took place at a Council meeting of 25 May 2021 as a further premium was paid to cover the newly purchased SID.</i></p> <p><i>Comment: Whilst risks have been identified and steps taken to manage those risks, there should be a record that a review of insurance has been undertaken.</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	<p>Yes</p>	<p><i>At a meeting of Council on 18 January 2022 it was evidenced that the Council has a comprehensive financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective. In accordance with the Accounts and Audit Regulations 2015 the Council has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</i></p>
<p><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></p>	<p>Yes</p>	<p><i>The effectiveness of internal audit was reviewed by Council within the internal control statement submitted and approved at a meeting on 21 May 2021.</i></p>
<p><b><i>Additional comments:</i></b> <i>The Council has identified a number of risks and taken steps to control these. These are clearly identified and approved by the Council. In accordance with proper practices the Council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance. By reviewing the terms of reference for internal audit the Council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></p>		

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

<sup>5</sup> Practitioners Guide

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2021/22 was approved by Council at a meeting on 12 January 2021.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £2,602.87 and formally approved at a meeting on 12 January 2021 with the precept form being duly completed for £2,602.87. However, it was noted the precept payment received from East Suffolk Council included a Covid grant payment of £23 which gave a total of £2,625.87 paid to Council. <b>Recommend:</b> Council re-visits the AGAR Section 2 Accounting Statements and adjusts Box 2 to show £2603 and Box 3 to show £887
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes examined evidence comparisons between budgeted and actual income and expenditure is included within the documentation circulated to Councillors and accords with Council's own Standing Orders.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	The Council's final accounts show general reserves in the sum of £9,014.39 with earmarked reserves in the sum of £5,714.62 (CIL £3,824.97 & Charity lands £1,889.65) with overall reserves standing at £14,729.01 Comment: The generally accepted recommendation with regard to the appropriate level of a smaller authority's general reserve is that this should be maintained at between 3 and 12 months net revenue expenditure. At the current level, Council's general reserves are considered to be high. The general reserve is higher than the annual precept. Authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs and for specifically earmarked reserves.

<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>Recommend: Council should note guidance as issued under the Practitioners Guide which states that an authority needs to have regards to the need to put in place a General Reserves Policy and have reviewed the level and purpose of Earmarked Reserves.</b>
<p><b>Additional comments:</b> <i>It is good practice to follow the recommended key stages of the budgetary process have been followed:</i></p> <ul style="list-style-type: none"><li>• <i>Decide the form and level of detail of the budget</i></li><li>• <i>Review the current year budget and spending</i></li><li>• <i>Assess the levels of income</i></li><li>• <i>Bring together spending and income plans</i></li><li>• <i>Provide for contingencies and consider the needs of reserves</i></li><li>• <i>Approve the budget</i></li><li>• <i>Confirm the precept</i></li><li>• <i>Review progress against the budget regularly throughout the year</i></li></ul>	

<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>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	A number of items of income were cross-checked against the cash book and bank statements 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 and that income received is promptly banked. Comment: It was noted the precept payment included a grant payment of £23 from East Suffolk Council
<i>Is income reported to full council?</i>	Yes	In accordance with the Council's Standing Orders.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The Council received precept of £2,602.87 during the year under review.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	No CIL funds were received in the year under review. In accordance with the Regulations the Council having received a proportion of CIL funds in previous years have ensured that retained balances are transferred to the earmarked reserves specifically allocated. The Council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent (£3,452.61 spent in year under review). The Council has demonstrated it understands the requirements to comply with its duty to produce an annual report that details the amount of CIL funds received and spent. The annual report for the year ending 31 March 2022 showing income received (£0) and retained balances (£3,824.97) was verified by the internal auditor and was available to view on the Council's website.
<i>Is CIL income reported to the council?</i>	N/A	
<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	

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

***Additional comments:***

<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	The 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. If the Clerk was recruited after 1 <sup>st</sup> April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	N/A	The Council had no employee in the year under review. The acting Clerk is an unpaid Councillor.
<i>Has the Council approved salary paid?</i>	N/A	
<i>Minimum wage paid?</i>	N/A	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	N/A	
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	N/A	
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	N/A	
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	N/A	<i>No expenses were paid in the year under review.</i>
<b>Additional comments:</b>		

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

<b>Section 9 – Asset control</b>		
		Internal auditor commentary
<p>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.</p>		
<b>Evidence</b>		
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	Declared value is £10,913.34 for the period under review.  The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states the value as at the date of acquisition and where assets have been gifted or have an unknown value been given an approximate value.
<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 was reviewed by the Council at its meeting on 25 May 2021 confirming it covers assets within the ownership or responsibility of the Council.
<i>Cross checking of insurance cover</i>	Yes	Insurance cover £20,000 and is in accordance with the Policy held. Contents other (other property) are generic under heading within the 'All Risks Category' and have been given a value in accordance with the Policy held.
<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	There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation is correctly verified by a nominated Councillor that is not a bank signatory. 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	<i>Bank balances agree with period end statements and, as at year end (31 March) for the period under review the balances across the Council's accounts stood at £14,729.01                      Barclays Community Account: £14,729.01</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council including a summary of income and expenditure in accordance with the Council's own Standing Orders and are appended to the Minutes. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis 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 below £25,000. It has completed Form 2 of the AGAR, which was unsigned at the time of audit. The internal auditor noted the grant payment from East Suffolk Council was included within the precept payment Box 2 which should read £2603 and therefore Box 3 should read £887 <b>Recommend: Council should re visit Section 2 Accounting Statement and Boxes 2 &amp; 3 adjusted to reflect comments raised above.</b>
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	Yes	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it is able to certify itself as an exempt authority. The Council correctly declared itself as an exempt authority for the year 2020/21 which was confirmed at its meeting held on 25 May 2021
<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 internal auditor was able to find details of the arrangements for the exercise of public rights on the public website used by the Council, from 14 June – 23 July 2021.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	Accounts & Audit Regulations The Council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 and published the following on a public website.

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

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

		<p>Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Certificate of Exemption Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015</p>
<p><b>Additional comments:</b> Council has completed an Analysis of variance for year 2021/22</p>		

<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	<i>The internal audit report for the year ending 31 March 2021 has been presented to Council at their meeting on 25 May 2021</i>
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Yes	The following comments were considered and carried out by the Council: <ul style="list-style-type: none"> <li>• Approve appointment of the Clerk as RFO minute reference</li> <li>• Annual review of asset register minute reference</li> <li>• Bank reconciliation checked by Councillor not a bank signatory</li> <li>• Financial statements included &amp; appended to minutes</li> <li>• Minute reference to review of internal audit report</li> <li>• GDPR</li> </ul>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed to act as the Council's internal auditor at a meeting of the Council on 18 January 2022
<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>	N/A	The Council declared itself exempt from an external audit
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
<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 Council was held on 25 May 2021 and the first item on the agenda was the election of the Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup> <i>Absence is approved?</i>	Yes Yes	Not seen – as virtual audit however Council minutes clearly document the approval of the previous minutes. Absence is approved
<i>Is there a list of members' interests held?</i>	Yes	A list of members interest is available on the website of East Suffolk District Council. Comment: Council may wish to publish a list of members interests held on the Council's website or add a link to the District Council's website where the register of members interest are available.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2021/22 not later than 1 July: 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 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

		And 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 correctly registered with the ICO as a data controller in accordance with legislation: ZA514828
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	The Council has taken steps to ensure compliancy – evidenced as follows: General Privacy Notices A Data Protection & Information Management Policy  Comment: Council may wish to review these policies on an annual basis to ensure they are updated with changes in legislation if necessary and populated with a review date and further planned reviews. Comment: Council may wish to add procedures for dealing with subject access, freedom of information requests and data breaches.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	No	There is no website accessibility statement on the Council's website. <b>Recommend:</b> Council publishes on its website a website accessibility statement. Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	Yes	Council has an official email address: cmhparishcouncil@gmail.com
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is noted in the Risk Assessment documentation files are backed up weekly.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	
<b>Additional comments:</b>		

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

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

<sup>17</sup> Practitioners Guide

SALC Internal Audit Report template (v.3)

Last reviewed: 7<sup>th</sup> April 2022

Signed: *S.J. Brown*

Date of Internal Audit Report: 5<sup>th</sup> May 2022

On behalf of Suffolk Association of Local Councils