

Internal Audit Report for Otley Parish Council for the year ending 31.3.2022

Clerk	Mary Hunt
RFO (if different)	
Chairperson	Anthony Ling
Precept	£4,899.62
Income	£8,062.65
Expenditure	£8,931.98
General reserves	£8,479.55
Earmarked reserves	£399.59
Audit type	Annual
Auditor name	Sandra Brown

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

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		<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.
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		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>At the meeting of 14th March 2022 the Council carried out an annual review of its 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 of 14th March 2022 the Council carried out an annual review of its Financial Regulations. Use of the Model Financial Regulations (produced by NALC in 2019) Comment: Council may wish to update the procurement thresholds – NALC update January 2022</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)? ¹	Yes	<i>In accordance with legislation the Clerk was confirmed as RFO at a meeting of Council on 17 May 2021. A new Clerk was appointed and confirmed RFO at a meeting on 15 November 2021.</i>
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

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		<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 and contained within the body of 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?	Yes	<i>Internet banking operated by Council all payments are reported to Council for approval and included within the minutes. All bank statements are checked and signed by the Chairman. Two signatories check timesheets and all online payments are attached to the relevant invoice.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<i>Identified in the cash book with no reclaim of VAT made in the year under review.</i>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	No	<i>The Council has not adopted the General Power of Competence.</i>

² Localism Act

<p>Are payments under s.137³ separately recorded, minuted and is there evidence of direct benefit to electorate?</p>	<p>Yes</p>	<p><i>A number of payments totalling £450 were made using S.137 in the year under review.</i> <i>Comment: In regard the payment to the Community Council the power to donate monies to a community building/village hall Council should have used the Local Government Act 1972 S.133.</i> <i>Recommend: Council agreed a number of donations to three Churches. If the Churchyard is open NALC's view is that the 1894 LGA does restrict parish councils from spending on works relating to the affairs of the Church and this includes grass cutting and churchyard maintenance however the Government's current view on the legal issue is that there is not a need for further legislation as they believe the 1894 Act restrictions do not override the provisions in later Acts of Parliament. Whilst there is no consensus on this issue, a council that considers making a payment in these circumstances needs to consider whether it is prudent to take a course of action that it cannot be certain is legally valid.</i></p>
<p>Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?</p>	<p>N/A</p>	<p><i>The Council has no Public Works Loans and as such has not incurred any interest payments for the year under review.</i></p>
<p><i>Additional comments:</i></p>		

Section 4 – Risk management

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 £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.

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.		Internal auditor commentary
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	This was considered for the period under review at the meeting of the Council on 14 March 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 management plan covers financial risk. The internal auditor evidenced a separate online banking risk assessment which shows good practice. A public liability risk assessment is also in place which covers the land rented at Newlands from E.S. Council and states the play equipment at the site is the sole responsibility of East Suffolk Council.
<i>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?</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 The Council's insurance cover was renewed at their meeting on 13 September 2021 and there is a minute to show the cover was reviewed and considered appropriate.</i>

<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>No</p>	<p><i>The internal auditor did not evidence a minute reference to the review of Council's internal control statement and report.</i> <i>Comment: A template internal Control Statement and report is available on the SALC website.</i> <i>Recommend: Council ensures the internal control statement is reviewed annually and a minute reference to such is made.</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 appointment⁵</i></p>	<p>No</p>	<p><i>The effectiveness of internal audit was not reviewed by Council in the year under review.</i> <i>Comment: A review of effectiveness is contained within the Internal Control statement available from SALC.</i> <i>Recommend: Regulation 6 of the Accounts & Audit Regulations 2015 requires the authority to conduct each financial year a review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its Annual Governance Statement to agree Yes for item 2. Council may wish to re-state item 2 of Section 1 – Annual Governance Statement.</i></p>
<p><i>Additional comments:</i></p>		

⁴ Accounts and Audit Regulations

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
<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 16 November 2020 following recommendation from the Finance Committee.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £4,899.62 and formally approved at a meeting on 27 January 2021.
<i>Regular reporting of expenditure and variances from budget</i>	<i>Partly Met</i>	Council's own Standing Orders state a quarterly comparison with the budget for the financial year and highlights any actual or potential overspends is presented to Council. However, the internal auditor did not evidence this in the quarterly reports. Recommend: Council receives within the financial quarterly reports a report of expenditure and variance from the budget.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council's final accounts show general reserves in the sum of £8479.55 with earmarked reserves in the sum of £399.59 with overall reserves standing at £8879.14 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. Recommend: General Reserve is higher than the annual precept. Authorities have no legal powers to hold revenue reserves other than

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

		<p>those for reasonable working capital needs and for specifically earmarked reserves.</p> <p>Comment: Council may wish to follow the 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 at a meeting of Council.</p>
<p>Additional comments: <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">• <i>Decide the form and level of detail of the budget</i>• <i>Review the current year budget and spending</i>• <i>Assess the levels of income</i>• <i>Bring together spending and income plans</i>• <i>Provide for contingencies and consider the needs of reserves</i>• <i>Approve the budget</i>• <i>Confirm the precept</i>• <i>Review progress against the budget regularly throughout the year</i>		

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
<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.
<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 £4,899.62 during the year under review in April however The precept was set at £4,899.62 and formally approved at a meeting on 27 January 2021 with the precept form being duly completed for £4,899.62. However, it was noted the precept payment received from East Suffolk Council included a Covid grant payment of £46 which gave a total of £4945.62 paid to Council. Recommend: Council re-visits the AGAR Section 2 Accounting Statements and re-states Box 2 to show £4899 and Box 3 to show £3163
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	CIL funds of £1,686.56 were received in the year under review and reported to Council at a meeting on 15 November 2021.
<i>Is CIL income reported to the council?</i>	Yes	In accordance with the Regulations the Council having received a proportion of CIL funds and ensured that retained balances are transferred to earmarked reserves specifically allocated. The Council has complied with its duty to produce an annual report that details the amount of CIL
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	<i>No</i>	funds received and spent if applicable. 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 and retained balances was verified by the internal auditor and the Council understands that it should comply with its duty to upload the annual report onto its website by 31 December of that year.
<i>Additional comments:</i>		

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	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	
Additional comments:		

Section 8 – Payroll controls		
<p>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 1st 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.</p>		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	The Council had two employees in the year under review with the current clerk commencing 1st October 2021. Employment contracts were not received during the internal audit, but evidence confirms all salary payments are authorised by Council. The minimum wage is not applied to any employees.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	No	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and 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	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for the employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	It is noted that the internal audit report for the previous year stated the Council is aware of its pension responsibilities with a declaration of compliance on 21 January 2021.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	<i>Expenses are approved by Council.</i>
Additional comments:		

⁸ The Pension Regulator – [website click here](#)

Section 9 – Asset control		
<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>		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	Declared value is £17,244.75 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 amended and reviewed by the Council at its meeting on 12 July 2021 and 14 March 2022 confirming it covers assets within the ownership or responsibility of the Council.
<i>Cross checking of insurance cover</i>	Yes	Insurance cover £20,00 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.
Additional comments:		

⁹ Practitioners Guide

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation is correctly verified by Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Yes	<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 £8,879.14</i> <i>Barclays Community Account: £399.59</i> <i>Barclays Premium Account £8,479.55</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council on a quarterly basis including a summary of income and expenditure in accordance with the Council's own Standing Orders. 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.

Section 11 – year end procedures		
Evidence		<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 AGAR¹⁰ 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 signed at the time of audit. Recommend: See section 6: Council re-visits the AGAR Section 2 Accounting Statements and re-states Box 2 to show £4899 and Box 3 to show £3163 See section 4: Regulation 6 of the Accounts & Audit Regulations 2015 requires the authority to conduct each financial year a review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its Annual Governance Statement to agree Yes for item 2. Council may wish to re-state item 2 of Section 1 – Annual Governance Statement to 'No'.
<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 17 May 2021
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of</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 28 June – 6 August 2021.

¹⁰ Annual Governance & Accountability Return (AGAR)

<i>public right as required by the Accounts and Audit Regulations 2015?</i>		
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</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 for the year 2020/21 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 Analysis of variance Bank reconciliation
<i>Additional comments:</i>		

¹¹ Accounts and Audit Regulations 2015

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		<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 12 July 2021 and comments noted.</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"> • Re-statement of Accounting Statement Box 9 - actioned
<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 24 January 2022
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		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</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	
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		
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		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Council was held on 17 May 2021 and the first item on the agenda was the election of the Chair in accordance with legislation.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Not seen – as virtual audit however Council minutes clearly document the approval of the previous minutes.
<i>Absence is approved?</i>	Yes	The internal auditor noted approval of absence was correctly carried out at the March 2022 meeting.
<i>Is there a list of members' interests held?</i>	Yes	A list of members interest is available on the Council's website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	
<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

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

		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)?¹⁵</i>	Yes	The Council is correctly registered with the ICO as a data controller in accordance with legislation: Z2934889
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partly Met</i>	The Council has taken steps to ensure compliancy – evidenced as follows: General Privacy Notices Freedom of Information Recommend: The following documentation is put in place: Impact assessments Procedures for dealing with subject access Procedures for dealing with data breaches Data retention policies including disposal
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	No	The Council has not published on its website a website accessibility statement in line with regulations. Recommend: Website Accessibility Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018 require a statement to be published on the website. Details can be found on the SALC website.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council has an official email address: otleyparishcouncil@outlook.com
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is presumed by the internal auditor that electronic files are backed up regularly.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	
Additional comments:		

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

SALC Internal Audit Report template (v.3)

Last reviewed: 7th April 2022

Signed: *S.J. Brown*

Date of Internal Audit Report: 27th June 2022

On behalf of Suffolk Association of Local Councils