

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

Clerk	Ian Haines
RFO (if different)	As above
Chairperson	Paul Holmes
Precept	£ 13,000.00
Income	£ 25,678.31
Expenditure	£ 22,601.47
General reserves	£ 24,577.00
Earmarked reserves	£ 18,900.00
Audit type	Annual
Auditor name	Linda Harley

Introduction

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

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

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

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

Methodology

When conducting the audit, the internal auditor may:

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

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 RFO has put in place effective procedures to accurately and promptly record all financial transactions. The Council’s ledger (computerised cash sheet) is well maintained and accurate. The ledger and the minutes clearly identify the spending power used for each item, evidencing the council is operating within its mandate.
<i>Is the cash book up to date and regularly verified?</i>	Yes	Up to date accounting records are maintained throughout the year and referenced which provides evidence to support the Council's underlying accounting statements.
<i>Is the arithmetic correct?</i>	Yes	Spot checks were made and were found to be correct.
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?	<i>Partly met</i>	The Council’s Standing Orders, as seen on the website, were those reviewed at the meeting of 28/6/21 and are based on the Model Standing Orders produced by NALC in 2018. Comment: To bring their Standing Orders fully up to date Council may wish to: increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and review Standing Order 18 (f) relating to the value of a contract exceeding the specified threshold. Council may wish to review their Standing Orders annually and note in the minutes that the review has been undertaken.
Are Financial Regulations up to date and reviewed annually?	<i>Partly met</i>	The Council’s Financial Regulations, were reviewed at a meeting on 24/1/2021 and are based on the Model Financial Regulations produced by NALC in 2019. Comment: To bring their Financial Regulations fully up to date Council may wish to increase the procurement threshold from £25,000 to £30,000 to comply with the full requirements of the Public Contract Regulations 2015 updated on 21/12/2022 and update the figures relating to public contracts. Council may wish to review their Financial Regulations annually and note in the minutes that the review has been undertaken.
Has the Council properly tailored the Financial Regulations?	Yes	The Council’s Financial Regulations are tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	It is noted in the Council’s Internal Control Document that the Clerk is the Responsible Financial Officer.
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	The Council complies with its Financial Regulations and a sample of payments confirmed they were supported by invoices. At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit. The Council has also included within their Financial Regulations 6.16 that the ‘Debit Card issued for use will be specifically restricted to the RFO and will also be restricted to a single transaction maximum value of £100 unless authorised by council in writing before any order is placed.’ The Council has made a number of payments with no applicable power to be used – these include gifts to retiring Councillors. Comment: Council should ensure that they have the power to pay all invoices, prior to incurring such expenditure. It is good practice to record all powers to pay invoices within either the cashbook or the minutes. A copy of Local Council Powers and Duties is available on the SALC website.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The Council does not use internet banking.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	VAT is identified in the cash book. The claim for the period 1.4.22 to 31.03.23 in the sum of £1861.73 will be settled during the following audit year. This agrees to supporting accounting records. £1704.60 VAT was reclaimed from the previous audit year and this was evidenced on the bank statement of 29/4/22.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The 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	Payments made under the Local Government Act S137 were recorded separately and noted in the minutes. The total for the year was recorded as £350. The payments were evidenced as being of direct benefit to the electorate and were within the limit of £8.82 per elector, for this capped power. Comment: Donations made to the Poppy Appeal can be made under the Local Government Act 1973, s.138B relating to the power to support a religious event.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council does not have any 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.		
Evidence	Internal auditor commentary	
<i>Is there evidence of risk assessment documentation?</i>	Yes	The Risk Assessment Document for the period 1 st April 2022 to 31 st March 2023 was considered at a meeting of the Parish Council on 27/6/22 and

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 £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.

		covers in general terms the matters which could possibly prevent a smaller relevant body from functioning. The Council's risk assessment documentation includes the regular review and maintenance of assets.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Council has a Financial Risk Assessment which identifies the risks associated with ensuring that public finances are adequately protected and managed and has taken steps to mitigate such risks. Comment: the documentation of the specific control procedures that have been adopted by the council for payments not only protects the RFO but also fulfils an internal control objective.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	General Insurance is in place under a Hiscox Commercial Policy Schedule and shows core cover including Business Interruption, Public Liability and Employer's Liability of £10m. Officials and Trustees indemnity is £500,000 which is within the recommended guidelines.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	The Council has shown that it has a sound system of internal control which facilitates the effective exercise of its functions, ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk. That Clerk having authority to use the business debit card is included within this document. Comment: The Internal Control Document published on the website is dated 26/7/2021. Council may wish to ensure their document is reviewed on an annual basis and this is noted in the minutes.
<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>	Yes	A review of the effectiveness of internal audit was carried out within the Internal Control document.
Additional comments:		

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 2022/2023 in the sum of £13,000 was approved by full Council at a meeting of 29/11/2022. This is published on the website.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The full Council has considered, approved and adopted the annual precept for the year. This was set at £13,000 at the same meeting.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Comparisons between budgeted and actual income and expenditure is included within the documentation circulated to Councillors on a quarterly basis, in accordance with Council’s own Standing Orders. The minutes reflect that they have been received and noted.
<i>Reserves held – general and earmarked⁶</i>	Yes	Council’s final accounts show general reserves in the sum of £24,577 with earmarked reserves in the sum of £18,900 and restricted reserves in the sum of £5,619 (CIL). Comment: the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure.
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
<i>Is income properly recorded and promptly banked?</i>	Yes	Expected income was received, properly recorded and promptly banked. A number of items of income were cross checked against cash book and bank statements and found to be in order. Comment: in accordance with Proper Practices, the Responsible Financial Officer ensures that the accounting records contain entries from day to day of all sums of money received.
<i>Is income reported to full council?</i>	Yes	Within the minutes, income is acknowledged and approved but individual items are not noted. Comment: Council may wish to record individual credits within the minutes, for transparency purposes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	The precept recorded agrees to the East Suffolk Council's notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	Council received CIL funds in the sum of £6,035.12 during the year under review, with expenditure of £1,988.00, leaving a retaining balance of £5,618.78 Comment: In accordance with the 2010 Regulations, the Council having received a proportion of CIL funds should ensure that retained balances are transferred into the Earmarked Reserve for specifically allocated expenditure.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	No	Comment: Council has noted its duty to comply with the CIL Regulations to produce an annual report that details the amount of CIL funds received, spent and retained for each financial year until the funds are totally expended. Each annual report has been uploaded onto the Councils website by 31 st December.
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	

⁷ Community Infrastructure Levy Regulations 2010

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
<i>Is petty cash in operation?</i>	N/A	The Council does not operate a system of petty cash.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
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
<i>Do all employees have contracts of employment?</i>	Yes	Council had 1 employee on its payroll at the period end of 31 st March 2023. Employment contracts were not reviewed during the internal audit, but all salary payments are authorised by full council. Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. The Clerks salary has been increased in line with the NJC salary scale from 1/6/22.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>		
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The Council has robust payroll arrangements in place. The payroll function is operated within the RTI system. Cross-checks were completed on two payments covering salary and PAYE and were found to be in order. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	The payroll function for the year under review was carried out by Guy McGregor Associates and is operated in accordance with HM Revenue and Customs guidelines. There were no applicable deductions due to be paid to HM Revenue and Customs for the year under review
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	In line with their pension responsibilities the Council has completed a re-declaration of compliance with regards to automatic enrolment duties. This was registered with The Pensions Regulator.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	All other payments and expenses are reasonable and approved by full Council.
Additional comments:		

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

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
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	The Council's assets are properly maintained and efficiently managed. The Asset Register was reviewed during the Internal Audit for year-end and accurately reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2023) was £236,461 which agrees with box 9 of the AGAR. The register has been updated with any additions or disposals during the year. Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The Asset Register value has been stated on the Annual Governance and Accountability Return (AGAR) which was signed at the time of Internal Audit. The annual review of the asset register was noted in the minutes of 27/6/22 and 28/11/22.
<i>Cross checking of insurance cover</i>	Yes	Council has insurance under its Parish Council insurance policy for assets under its ownership. It was noted in the minutes of the meeting on 28/11/22 the updating of the insurance policy. Comment: Council may wish to note annually in the minutes the cross checking of insurance cover against the asset register.
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	The annual bank reconciliation agrees with box 8 of the AGAR.
<i>Do bank balances agree with bank statements?</i>	Yes	Bank balances as at 31/3/23 were recorded as the following and agree with box 8 of the AGAR: Current Account: £22,647.59 Savings Account: £25,576.94 Total: £47,224.53
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank balances are reported to Council within the quarterly financial reports. Comment: Council may wish to include the bank balances within the minutes or append the quarterly financial reports to the minutes.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounting statements prepared during the year are produced on a Receipts and Payments basis and agree to the cashbook. All were found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	There is a clear audit trail from the financial records held to the presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	As Council's gross expenditure exceeds £25,000 the Council has correctly completed part 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	The Council did not meet the exemption criteria.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The Council have correctly provided for the exercise of public right.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Yes	The Council has complied with the requirements of the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities and has published the following on a public website: Certificate of Exemption Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2) Accounts and Audit Regulations 2015. Bank Reconciliation for the period ending 31 st March 2022

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		Comment: To be fully compliant with the publication requirements Council may wish to publish their Analysis of variances
<i>Additional comments:</i>		

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	The Council considered the internal audit report at their meeting of 22/5/23.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	No items were raised.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were confirmed as the internal auditor in the minutes dated 27/2/23.
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>	<i>N/A</i>	The Council completed a Certificate of Exemption from external audit for the previous accounting year.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>N/A</i>	
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 Parish Council was held on 30/5/22 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 Schedule 12, paragraph 7(2) and Schedule 15(2).
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	<p>The Council's Minutes are well presented and provide clear evidence of the decisions taken by the Council in the year. Each page of the Minutes is numbered consecutively. Apologies are noted but not accepted by the Council.</p> <p>Comment: Section 85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification. Council may wish to note in the minutes that apologies have been accepted by the Council.</p> <p>Comment: The public session should form part of the meeting and be noted as such within the minutes.</p> <p>Comment: Council may wish to note in the minutes that the draft minutes have not only been accepted but also signed.</p>
<i>Is there a list of members' interests held?</i>	Yes	<p>The list of members' interests held is available on the ESDC website.</p> <p>Comment: Council may wish to include a link to the list from their website.</p>

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

<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The Council does not have Trustee responsibilities.
<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 has published the following information on a public website for the year 2022/23: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Details of Public Land and Building assets / asset register 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 registered with the Information Commissioner's Office (ICO) as a Data Controller. Under the data Protection Act 2018 and Registration ZA048429 refers.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	Council has taken steps to ensure compliancy with the GDPR requirements and is aware that this should be monitored at all times to ensure compliancy. The Council's Privacy Notice was seen on the website. Council has completed the following documents which are also available to view on the Council's website: Data Protection Policy and Data Retention Policy. Comment: To be fully compliant with the GDPR Council may wish to adopt and publish a Subject Access Request Policy & Subject Access Procedure Policy. The two published policies were adopted in 2018 and there is no evidence in the documents on the website that they have been reviewed since then. Council may wish to include a note of annual review on the documents published.

¹⁵ Data Protection Act 2018

<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has published on its website a website accessibility statement – in line with 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?¹⁷</i>	Yes	In line with the Practitioners Guide, the Council has an official email address for correspondence of westletonclerk@gmail.com Comment: Council might wish to consider the use of a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Such an address would be owned by the parish council (section 5.16 of the Practitioners’ Guide to Proper Practices – March 2021) refers.
<i>Is there evidence that electronic files are backed up?</i>	Yes	It is noted in the Council’s risk assessment documentation, the regular back up of electronic files.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	Yes	The Council has a Planning Committee which has terms of reference. These were last reviewed in 2019. Comment; Council may wish to review the terms of reference for any committees on an annual basis.
Additional comments:		

Signed: *Linda Harley*

Date of Internal Audit Report: 5/6/23

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide