

CONEY WESTON ANNUAL INTERNAL AUDIT

**Report to Coney Weston Parish Council
Internal Audit of the Accounts for the Year Ending 31st March 2023**

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31st March 2023 can be summarized as follows:

Income to date:	£9,307.13
Expenditure to date:	£7,580.05
Precept figure:	£8,740.00
Current Reserves:	£9,563.68
Earmarked Reserve:	£ none specified

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

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Comments and any recommendations arising from the review are made below.

Subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook • Payment controls • S137 payments • VAT records • Internet Banking • PWLB payments in accordance with the schedule provided 	<p>The council uses an excel spreadsheet which has enabled the Responsible Financial Officer to produce reports on a Receipts and Payments basis. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. Receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed. The “power to pay” is clearly referenced within the cashbook submitted for internal audit.</p> <p><i>Comment: Council might wish to expand its Internal Controls within the risk register to provide for the RFO to list the powers of spend to ensure that these are within the Council’s legal parameters.</i></p> <p>A selection of random payments were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. Council follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding the reclaiming of VAT. The Parish Council shows good practice by ensuring that payments including retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</p> <p>Recommendation: it is noted post January 2023, that the minutes no longer detail the items being authorised and that details are vague and merely reference the schedule as submitted. Council is recommended to reinstate the original practice thereby allowing a complete audit trail to be followed in the approval of expenditure being incurred.</p> <p>In accordance with the Council’s Scheme of Delegation (as adopted May 2021), payments made away from the meeting, which required an urgent decision, including payment of invoices received where due date falls before the next scheduled meeting, the Clerk consults the Chairman and/or Vice Chairman and one other Councillor, and with the approval of those members has delegated power to act on behalf of the Council in</p>

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	<p>respect of the particular matter then under consideration. <i>Comment: upon the exercising of this power, the Clerk ensures that a recorded reference is made of the action taken and the full circumstances of the justification of the payment are submitted in writing at the next available meeting of the Council.</i></p> <p>The cashbook allows for details of payments made under S137 to be clearly referenced in the cashbook and the RFO ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. Expenditure for the year totalled £60 against a budget of £30.00 for the year 2022-2023. <i>Comment: the RFO ensures that the Council is aware that the use of S137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector.</i></p> <p>VAT is identified in the cash book with the reclaims for the period covering the year 2020-2021 and 2021-2022 in the sums of £148.68 and £135.09 being verified as having been received in the cashbook and bank statements. The year-end balance stands at £100.02 which is still to be claimed.</p> <p>Council continues with its procedure, in accordance with Council's Financial Regulation 6.8, of retaining a three-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories following submission of payments by the RFO. <i>Comment: This not only protects the RFO but continues to fulfil an internal control objective to ensure the safeguarding of public money.</i></p> <p>As the internal audit was carried out by remote means, it is assumed that the Council continues with its practise of ensuring that all payments made online through internet banking have a payment authorisation sheet which details the time, date and amount of the transaction being undertaken along with details of the First and Second Authorising Signatory.</p> <p>The Council has no Public Works Loan and as such incurred no interest payments for the period under review.</p>
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<p>2. Standing Orders Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer 	<p>Council’s Standing Orders, as seen on the website show an adoption date of were formally adopted at the meeting of full Council of September 2021. Whilst these are based on the model published by the National Association of Local Council (NALC) (2018), Council should be aware that NALC had advised of amendments relating to Procurement and Financial Thresholds during both 2022 and 2023.</p> <p><i>Comment: Council is aware of the requirement to ensure that the SOs are fully tailored to the council and that in accordance with proper practices they need to be regularly reviewed, fit for purpose and adhered to. Council might also wish to note that NALC have updated LTN 87 Procurement to bring it into line with the procurement position post-Brexit and which contains the current procurement threshold figures. Whilst the change is only to model standing order 18, NALC have also stated that they will be updating model standing orders later this year.</i></p> <p>Financial Regulations (FR), also as seen on the website show an adoption date of July 2020.</p> <p>Recommendation: at the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</p> <p>A scan of the minutes show that Council has ensured that at all times it is adhering to its Financial Regulations as written and that they are appropriate to the Council in their enforcement.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council’s own Financial Regulation 1.8 confirms that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p>
<p>3. Risk Management.</p> <ul style="list-style-type: none"> • Evidence of financial risk management • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Governance ➤ Building/ Assets 	<p>The Council’s Risk Management Documentation is to be presented for adoption by the Council at the meeting of 10th May 2023 and covers the year 1st April 2022 to 31st March 2023. The register provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. Council is aware that risk assessment needs to focus on the safety of the parish council’s assets and in particular its money. There is evidence that overall the parish council has</p>

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<ul style="list-style-type: none"> • Annual Review and Minuted • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed 	<p>taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.</p> <p>At its meeting of 26th September 2022, full Council reviewed the insurance quotations received and agreed that its insurance for the coming year be placed under cover with Zurich Municipal under a Local Council Policy. Core cover shows the following: Public Liability £12,000,000; Employer's Liability £10,000,000 and Fidelity Guarantee Cover is £250,000 which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants. <i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>Council formally reviewed its Internal Controls during the year under review in March 2023 which will be formally adopted at the meeting of 10th May 2023 and confirmation will be given that the specific control procedures for payments by bank transfer or other electronic means were utilised and that it had in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</p> <p><i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p>
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<p>4. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Full Council approved the budget for 2022-23 at its meeting of 6th January 2022 with the revenue budget being £8,740 to be funded by the precept and known funding streams. The precept set at the same meeting was £8,740 with the paperwork demonstrating that this would equate to a decreased of £0.55 or 1.07% on that set for the year 2021 - 2022.</p> <p>A review of the budget including detailed income and expenditure position was reported to Council. Evidence was seen of budget report to actual with committed expenditure and funds available breakdown. Expenditure breakdown by heading is provided to full Council which ensures detailed information is received for currently funded projects. <i>Comment: whilst Council continues to show good practice by following the recommended key stages as to the budgetary process to be followed for the year, it might wish to review the timescales for the submission of such documentation as written under Standing Order 17c “the balances held every two months being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends”.</i></p> <p>The Council on 31st March 2023 had overall reserves totalling £9,563.68. <i>Comment: Council might wish to be aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with the level appropriate to its size, situation, risks and plan the budget so as to ensure that the adopted level, once determined, is maintained.</i></p>
<p>5. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income 	<p>Council received precept in the sum of £8,740.00 from West Suffolk Council for the period under review. Evidence was provided showing a full audit trail from Precept being discussed and approved to that being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.</p> <p>Spot checks on further items paid into the Council's Accounts were cross checked against cashbook, bank statements and supporting documentation issued to / raised by the Parish Council. All were found to be in order with a clear underlying audit trail. Income received is reported to the Council within the financial reports as submitted.</p>

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<p>6. Petty cash/expenses procedure.</p>	<p>Council does not operate a petty cash system.</p>
<p>7. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment 	<p>The council's payroll service is outsourced and has been operated properly and overseen by the council as an employer.</p> <p>Cross-checks were completed on a number of items each of salary and PAYE and these were all found to be in order. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.</p> <p>Salaries are paid in accordance with contracted hours worked. Variations to staff contracts and pay scales are reviewed by full Council for adoption. At the meeting of Council of 1st September 2022, approval was given to revisions to the Clerk's contract of employment along with approval for the payment of extra hours worked by the Clerk. <i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. There are robust 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 and has met its pension obligations.</i></p> <p>From the internal audit report for the year ending 31st March 2022, it is noted that a re-declaration of Compliance was carried out and confirmed as having been done on 7th January 2021.</p>
<p>8. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register is held on a spreadsheet and covers those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register currently stands at £23n130 which shows overall movement to that declared at the year-end of 31st March 2022 taking into account acquisitions and disposals during the year under review.</p> <p>The Asset Register details assets held by the Council which have been defined as Fixed Assets and the approved itemised list will form the basis of Box 9 of the Annual Governance and Accountability Guide. The Asset Register was reviewed during the Internal Audit Visit and a spot check of assets against insurance valuations was undertaken and found to be in order.</p> <p>The assets within the register have recorded values that are either the original purchase cost (where known), an estimated cost or an insurance value. <i>Comment: Council might wish to note the requirement for smaller authorities to record</i></p>

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	<p><i>each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal. The method of asset valuation should be applied consistently from year to year. Council has noted this requirement and has ensured that the valuation process adopted is set out and recorded in its asset register.</i></p>
<p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Monitoring of investments 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the council and as reported in the minutes. <i>Comment: 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 which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, Council has continued to follow good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done.</i></p> <p>Bank balances as of 31st March 2023 agree with the year-end bank statements and at year-end stood at £9,563.68.</p>
<p>10. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Review of effectiveness of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2022 was formally considered by full Council at a meeting of 19th May 2022 with the minutes recording that there was only one outstanding item to be completed.</p> <p>In accordance with the Accounts and Audit Regulations 2015, full Council formally reviewed the scope of its internal audit arrangements within the review of its Internal Control Statement which will be formally presented to and approved by full Council at the meeting of 10th May 2023.</p> <p>The appointment of the person to act as the parish council’s independent internal auditor for the year 2022-2023 will be retrospectively approved at the same meeting. <i>Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.</i></p>

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<p>11. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year AGAR documents been completed? • Where an authority certified itself exempt in 2021/22 did it met the exemption criteria and correctly declared itself exempt? • Was there the opportunity provided for the exercise of electors’ rights during Summer 2022? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>Accounts are produced on a receipts and expenditure basis, and all found to be in order. The end of year accounts were presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations.</p> <p>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return Form 2. The Certificate of Exemption and Accounting Statements were completed but unsigned at the time of internal audit review.</p> <p>The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 21/22. The minutes of 19th May 2022 note that the Council signed the Certificate of Exemption for onward submission to the external auditor.</p> <p><i>Comment: Council is advised to ensure that, at the meeting at which exemption status is claimed, there is formal evidence of the legal decision taken to claim exemption and that, once the decision is taken, permission is then given for the Council to sign the Certificate of Exemption for onward submission to the external auditor.</i></p> <p>Council has demonstrated that during the year under review, it ensured that the period for the exercise of elector’s rights during Summer 2022 was in accordance with the period specified within the Accounts and Audit Regulations 2015. The dates set were 13th June to 21st July 2022 with the Notice also being dated 18th April 2022 as seen on the council’s website.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise correctly published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p>However, upon a further review, and following further information which was brought to the Internal Auditor’s attention, whilst the Internal Auditor is able to confirm that the Council did publish a number of documents as specified within the provisions of the Accounts and Audit Regulations 2015 for smaller authorities with income and</p>
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	<p>expenditure not exceeding £25,000, it is concluded that the council did not publish them in accordance with the timescales to enable the provision of the public rights to be fully satisfied.</p> <p>Although the following for the year 2021/22 were available on a public website, a number of the regulatory documents they were not uploaded until after 1st July 2022: those in bold were published after the commencement of the period of public rights</p> <p>Certificate of Exemption Annual Internal Audit Report Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of the period for the exercise of public rights Analysis of variances Bank reconciliation – year-end</p> <p>Within the Internal Audit Report, Internal Control Objective N requires the Internal Auditor to ascertain whether the authority complied with the publication requirements for the prior year AGAR. Following the further review, the internal auditor now concludes that the documentation to satisfy the statutory requirements was in fact uploaded on 25th July 2022.</p> <p>Recommendation: as council is in breach of the regulations by non-publication, the Annual Internal Audit Report has been amended under Internal Control Objective N to reflect a negative response and this main report now contains a recommendation that Council ensures that it fully and accurately completes the notice of public rights and publishes (including publication on the smaller authority’s website) the following documents, the day before the public rights period commences:</p> <p>a) the approved Sections 1 and 2 of Form 2 of the AGAR; and b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority).</p> <p>Council is further advise to consider its response to Assertion 4 of the Annual Governance Statement and post a note to the accounts to explain the late publication of the documentation relating to the period of the exercise of public rights for the year ending 31st March 2022.</p>
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	<p>The Annual Governance and Accountability Return (AGAR) to be presented to full Council for approval prior to submission to the External Auditors was examined and the following figures agreed with those submitted by the RFO for inclusion in Section 2 Accounting Statements 2022 – 2023 (rounded for purposes of the Return): <i>it is upon these figures that the internal audit review was completed</i></p> <table border="1" data-bbox="886 373 1871 743"> <tr> <td>Balances brought forward (01.04.22)</td> <td>Box 1</td> <td>7,837</td> </tr> <tr> <td>Annual Precept 2021/22</td> <td>Box 2</td> <td>8,740</td> </tr> <tr> <td>Total Other Receipts</td> <td>Box 3</td> <td>567</td> </tr> <tr> <td>Staff Costs</td> <td>Box 4</td> <td>2,914</td> </tr> <tr> <td>Loan Interest / Capital Repayments</td> <td>Box 5</td> <td>0</td> </tr> <tr> <td>Total Other Payments</td> <td>Box 6</td> <td>4,667</td> </tr> <tr> <td>Balances Carried Forward</td> <td>Box 7</td> <td>9,563</td> </tr> <tr> <td>Total Cash and Investments</td> <td>Box 8</td> <td>9,563</td> </tr> <tr> <td>Total Fixed Assets (<i>as amended</i>)</td> <td>Box 9</td> <td>23,130</td> </tr> <tr> <td>Total Borrowings</td> <td>Box 10</td> <td>0</td> </tr> </table> <p>Sections 1 and 2 - Governance Statement and Accounting Statements of the AGAR are still to be presented to, approved and signed by full Council. The Internal Auditor has completed the Annual Internal Audit Report 2022/23 within the AGAR.</p>	Balances brought forward (01.04.22)	Box 1	7,837	Annual Precept 2021/22	Box 2	8,740	Total Other Receipts	Box 3	567	Staff Costs	Box 4	2,914	Loan Interest / Capital Repayments	Box 5	0	Total Other Payments	Box 6	4,667	Balances Carried Forward	Box 7	9,563	Total Cash and Investments	Box 8	9,563	Total Fixed Assets (<i>as amended</i>)	Box 9	23,130	Total Borrowings	Box 10	0
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<p>12. Transparency Code. Examination of: <ul style="list-style-type: none"> • Transparency code requirements </p>	<p>Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities. Council should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p> <ul style="list-style-type: none"> 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 <p>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</p> <p><i>Comment: Council might wish to note that salaries are exempt from the requirement to list items of expenditure above £100.</i></p>																														

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<p>13. General Data Protection Regulations (GDPR). Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Model Publication Scheme • Compliancy with GDPR requirements 	<p>The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation and has published a Publication Scheme in accordance with the Freedom of Information Act 2000. <i>Comment: during the coming year, Council might wish to review its Publication Scheme to ensure that the information contained with the published document is up to date and has been published proactively.</i></p> <p>Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a GDPR Policy that provides clear responsibilities and obligations of Coney Weston Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the processing of data covered by the regulations and the manner in which such data is to be retained and disposed of.</p>
<p>14. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Minutes • Openness of Local Government Bodies Regulations 2014 • Policies • Accessibility for Websites and Mobile Applications • Use of secure email 	<p>Council held its Annual Meeting of the Parish Council on 19th May 2022 at which the Chair and Vice-Chair for the coming year were elected as the first items on the agenda, in accordance with legislation. <i>Comment: Council should note that this is the Annual Meeting of the Council which in accordance with legislation must be held in May. The minutes are headed up Annual Parish Meeting which is a separate meeting which takes place, by law, between 1 March and the 1 June (inclusive). Meetings should not commence before 6pm.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, including that of Chair and Vice-Chair have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen of a link from the Parish Council’s website to that of the District Council for access to the Register of Interests for all current Parish Councillors.</p> <p>Council resolved to adopt the Model Councillor Code of Conduct 2020 as produced by the Local Government Association (LGA) for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. The adoption was approved by Council at its meeting of 28th July 2022.</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the loose-leaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which</p>

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	<p>ensures their lawful providence. During the year under review, at each meeting the Council has approved the minutes and given further approval for the minutes to be signed at the meeting.</p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).</p> <p><i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.</i></p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. There is a website accessibility statement available to view on the parish council website which details the technical information for the website are given along with the methods used for testing the website; steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>The Clerk has a Gmail account that is administered solely by the Clerk. All Councillors are able to have their own domain names which they administer themselves on Gmail. they</p> <p><i>Comment: Council might wish to note guidance as contained within proper practices which recommends that a secure email system with a GOV.UK domain name be used to support council's official email accounts for officers and councillors thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public.</i></p>
<p>15. Summary</p> <p><i>For further information and for the year effective 1st April 2023 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March</i></p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Council's staff in the completing of this audit. Council is to be commended for ensuring that robust systems in place are adhered to and operates to a high standard.</p> <p>Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to Members and management that key risks are being managed effectively, a number of comments have been made in the light of the year ending 31st March 2023. These comments are aimed at assisting Council to explore the adoption of</p>

CONEY WESTON ANNUAL INTERNAL AUDIT

2023.	further policies to provide reassurance that the Council’s risk management, governance and internal control processes are operating effectively. Overall, Council has continued to maintain effective and strong governance arrangements and can show evidence of good financial practice. The internal audit review, undertaken on the documentation provided to the internal auditor and that published on the council’s website, has provided evidence of the overall adequacy of the financial arrangements in place within the council.
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Victoria S Waples

Date of Internal Audit Review: 15.05.23 & 18.05.23 & 03.06.2023 (following further information received)

Date of amended Year-end Internal Audit Report: 04.06.2023

Victoria S Waples, CiLCA, BA(Hons), PSLCC
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