

## Internal Audit Report for Reydon Parish Council for the year ending 31<sup>st</sup> March 2021

Clerk	Julie Jordan
RFO (if different)	
Chairperson	Pam Cyprien
Precept	£29,000
Income	£34,170
Expenditure	£39,956
General reserves	£29,000
Earmarked reserves	£10,900
Audit type	Annual
Auditor name	<b>Sandra Brown</b>

### Introduction

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

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

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

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

## Methodology

When conducting the audit, the internal auditor may:

- carry out 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 carried out as planned

<b>Section 1 – proper bookkeeping</b>		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The Council uses a computerised spreadsheet to form the basis of their accounting system. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	This provides good evidence to support the Council’s underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b>		
The internal auditor will check the date the Council carried out its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>At the meeting on 21 May 2020 the Council carried out an annual review of its Standing Orders. Use of the Model Standing Orders (produced by NALC in 2018)                      Comment: At the next annual review Council may wish to update the thresholds in section 18 Financial Controls &amp; Procurement items f &amp; g.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	<i>At the meetings on 21 May 2020 and 18 March 2021 Council carried out a review of its Financial Regulations. Use of Model Financial Regulations (produced by NALC in 2016)                      Comment: At the next annual review Council may wish to adopt the Model Financial Regulations produced by NALC in 2019.</i>
Has the Council properly tailored the Financial Regulations?	Yes	<i>Tailored to Council.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	<i>In accordance with legislation at a meeting of Council on 22 October 2020.</i>
<b>Additional comments:</b>		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

<b>Section 3 – Payment controls</b>		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<i>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. At each full council meeting a list of payments is presented to ensure formal approval of expenditure and this is correctly minuted. 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?	<i>Partly Met</i>	<i>Internet banking is operated by Council in accordance with the Council's own Financial Regulations with controls covered in the Internal Control Report. It was evidenced by the internal auditor bank signatories were agreed and confirmed at Council meetings of 21 May 2020 and 18 March 2021. It was evidenced by the internal auditor a Councillor was confirmed as the Council's finance controller at its meeting on 18 March 2021. However, no evidence was provided to the internal auditor showing which authorised members approved payments. <b>Recommend: As per Council's own Financial Regulations evidence is retained showing which members approved the internet banking payment.</b></i>
Is VAT correctly identified, recorded and claimed within time limits?	Yes	<i>Identified in the cash book and the claim for £385.78 was received in the year under review for the period 1 February 2020 to 31 July 2020. It was noted a further claim for the period 1 August 2020 to 31 March 2021 for £1,110.56 had been made.</i>

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	Yes	<p><i>The Council confirmed eligibility criteria to enable it to exercise the GPOC at its meeting on 21 May 2020. It was noted by the Internal Auditor at a meeting of Council on 22 October 2020 it was minuted Council were no longer eligible because of the employment of an unqualified Clerk.</i></p> <p><b>Recommend: As set out in The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, the criteria has to be met at the time the Council adopts the power (by resolving that it meets the conditions) this remains valid until the next ‘relevant’ annual meeting, which is defined in paragraph one of the Order as being an annual meeting in the year of an ordinary election. The next time this has to be considered in Suffolk therefore is in May 2023. For further guidance and information please contact SALC.</b></p>
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?		<p><i>A number of payments were made using S.137 in the year under review, Council should have made these using the General Power of Competence.</i></p> <p><b>Recommend: Council seeks guidance on the use of the General Power of Competence as stated above.</b></p>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?		N/A
<p><b>Additional comments:</b></p>		

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

<sup>2</sup> Localism Act

<sup>3</sup> Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<p><i>Is there evidence of risk assessment documentation?</i></p>	<p>Yes</p>	<p>This was considered for the period under review at the meeting of the Council on 21 May 2020 and 18 March 2021 and covers in general terms the matters which could prevent a smaller relevant body from functioning.</p>
<p><i>Is there evidence that risks are being identified and managed?</i></p>	<p>Yes</p>	<p><i>The Risk Assessment &amp; Management (Financial) covers the financial and assets of the Council. It is noted the Council owns play equipment, the Internal Auditor evidenced an independent annual inspection of the play equipment had been carried out within the year under review.</i></p>
<p><i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i></p>	<p>Yes</p>	<p><i>General Insurance from RSA (Parish Protect) for the period under review shows core cover.                  Fidelity Guarantee cover not provided to the Internal Auditor                  Public Liability £10 million                  Employers Liability £10 million                  The Council's insurance cover was renewed at their meeting on 17 September 2020 and there is a minute reference to show the cover was reviewed and considered appropriate.                  Comment: Council should note it is recommended Fidelity Guarantee cover should be sufficient to cover the year end balances plus the first installment of Precept received.</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	<p>Yes</p>	<p><i>At a meeting of Reydon Parish Council and as approved at a meeting of full council on 21 May 2020 and 18 March 2021 it was evidenced that the Council has a financial risk assessment and internal controls that demonstrates public finances are protected and managed.                  Comment: Council may wish to adopt a more detailed internal control document a template 'internal control statement and report' is available within the members area of the SALC website.</i></p>

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

<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year<sup>5</sup></i>	Yes	<i>The review of the effectiveness of internal audit was carried out within the internal control document at the meetings of 21 May 2020 &amp; 18 March 2021. Comment: By reviewing the terms of reference for internal audit Council has followed guidance held in the Governance &amp; Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. However, Council may wish to adopt the template above which more fully covers a review of the effectiveness of internal audit.</i>
<b><i>Additional comments:</i></b>		

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<sup>5</sup> Governance and Accountability Guide

<b>Section 5 – Budgetary controls</b>		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2020-21 was presented to full Council at a meeting on 17 October 2019 and approved at a full Council meeting on 19 December 2019.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £29,000 and formally approved at a meeting of 19 December 2019.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	The minutes examined evidence comparisons between budgeted and actual income and expenditure and accords with the Council's own Standing Orders.
<i>Reserves held – general and earmarked<sup>6</sup></i>	Yes	The Council's final accounts show general reserves in the sum of £29,000 which are within the generally accepted recommended level of three to twelve months net revenue expenditure. With earmarked reserves in the sum of £10,900 with overall reserves standing at £39,900.
<b>Additional comments:</b> Council should note guidance as issued under the Practitioners Guide which states that an authority needs to have regards to the need to put in place a General Reserves Policy and have reviewed the level and purpose of Earmarked Reserves.		

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

<b>Section 6 – income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	A number of items of income were cross-checked against the cash book and bank statement 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 when necessary.
<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 £29,000 during the year under review in April and September.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	Yes	No CIL payments were received in the year under review.
<i>Is CIL income reported to the council?</i>	Yes	In accordance with the Regulations the council have received a proportion of CIL funds in the previous accounting year and ensured that retained balances are transferred to the earmarked reserves specifically allocated.
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	The council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent. The council demonstrates 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 2021 showing income carried forward 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.
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority’s website?</i>	Yes	
<b>Additional comments:</b>		

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



<b>Section 7 – petty cash</b>		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures and verification processes and that these are up to date.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>		Not in operation.
<i>If appropriate, is there an adequate control system in place?</i>		
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
The Internal Auditor will check salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 <sup>st</sup> April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>		The Council had two employees during the period under review. It was noted a new Clerk/RFO was appointed at a meeting of Council on 22 October 2020.  Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council.
<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 payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<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) where applicable are calculated and recorded for each 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?<sup>8</sup></i>	Yes	It is noted that the internal audit report for the previous year mentioned that Council is aware of its pension responsibilities with a declaration of compliance being made 9 July 2016. Comment: Council should note that every three years, they should complete their re-enrolment duties, they will need to submit a re-declaration of compliance to inform The Pension Regulator what it has done at re-declaration.

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

		<b>Recommend: Council ensures it has submitted its re-declaration by the due date and a minute reference is made.</b>
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Yes	<i>All expenses are approved and authorised for payment by Council.</i>
<b>Additional comments:</b> Councils should note the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020. If applicable, any working from home payments are <b>not</b> to be included within Staff Costs and should be allocated within All Other Payments on the AGAR.		

<b>Section 9 – Asset control</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	Yes	Declared value is £126,665.96 for the period under review which shows an uplift of £2675.
<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states value as at the date of acquisition and where assets have been gifted or have an unknown value been given a proxy value.
<i>Are records of deeds, articles, land registry title number available?</i>		
<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register was reviewed by the Council at its meeting on 21 May 2020 and 18 March 2021 confirming it covers assets within the ownership or responsibility of the Council.

<sup>9</sup> Governance and Accountability for Smaller Authorities in England – March 2019

<i>Cross checking of insurance cover</i>		Insurance cover is in accordance with the Policy held. The Internal Auditor was not provided with a copy of the full insurance policy, it was noted Council's insurance policy was provided through CAS as a Parish Protect policy held with Royal Sun Alliance.
<b><i>Additional comments:</i></b>		

<b>Section 10 – bank reconciliation</b>		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
<b>Evidence</b>		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation is correctly verified by the 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 the period end statements and, as at year end (31<sup>st</sup> March 2020) for the period under review the balance across the Council's accounts stood at £45,519.88                      Lloyds Treasurers Account £600                      Lloyds Business Instant Account £44,919.88</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council including a quarterly summary of income and expenditure in accordance with the Council's own Standing Orders.

<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and expenditure basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	Yes	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has completed Sections 1 and 2 of Part 3 of the AGAR and were unsigned at the time of the audit review.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>		N/A
<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	Public Inspection: The Internal Auditor was able to find details of the arrangements for the exercise of public rights for the period under review on the public website used by the Council.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	Yes	Accounts and Audit Regulations 2015: The Council has complied with the requirements of the Regulations for smaller authorities with income and expenditure exceeding £25,000 and published the following on a public website: Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Section 3 External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
<b>Additional comments:</b>		

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

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



<b>Section 12 – internal audit</b>		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous internal audit report been considered by the Council?</i>	Yes	The Internal Auditor's Report for the year ending 31 March 2020 has been considered and reviewed by the Council at their meeting on 17 September 2020.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>Partly Met</i>	The following recommendations were carried out: Pension responsibilities Redecoration of Compliance - outstanding Asset register - 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 18 March 2021 for the period under review.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the previous external audit report been considered by the Council?<sup>12</sup></i>	Yes	The Limited Assurance Review for the period ending 31 March 2020 was presented to Council at its meeting on 22 October 2020.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	No matters arising
<b>Additional comments:</b>		

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

<b>Section 14 – additional information</b>		
The internal auditor will look for some additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup> <i>(note to auditor- emergency Regulations as a result of the COVID-19 pandemic)</i> <sup>f14</sup>		For the period in question, as a result of the COVID-19 pandemic the Council chose not to hold an Annual Meeting of the Parish Council.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>15</sup>		Not seen – as virtual audit.
<i>Is there a list of members’ interests held?</i>	Yes	A list of members interests are held on the East Suffolk District Council website.
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>		Council does not have Trustee responsibilities.
<i>Has the Transparency Code been correctly applied and information published in accordance with current legislation?</i>		Councils with income over £25,000 but under £200,000 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000)
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?</i> <sup>16</sup>	Yes	The Council is correctly registered with the ICO as a data controller in accordance with legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partly Met</i>	The Council has taken some steps towards compliancy with a General Privacy Notice on the website however such documentation is limited. <b>Recommend: The following policies are adopted by Council:</b> <b>Privacy notice for employees</b> <b>Procedures for dealing with subject access requests and freedom of information requests</b> <b>Procedures for dealing with data breaches</b>

<sup>13</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>14</sup> The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

<sup>15</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972 and the Localism Act 2011

<sup>16</sup> Data Protection Act 2018

		<b>Data retention policy including disposal          Template policy documents of the above may be found within the          members area on the SALC website.</b>
<i>Has the Council published a website accessibility          statement on their website in line with Regulations?<sup>17</sup></i>	Yes	The Council has published on its website a website accessibility statement – Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No.2) Accessibility Regulations 2018.
<i>Is there evidence that electronic files are backed up?</i>		Council’s Financial Regulations state regular back-ups should be carried out.
<i>Do terms of reference exist for all committees and is          there evidence these are regularly reviewed?</i>		The Internal Auditor noted Council has a Planning Committee no terms of reference were evidenced.
<b>Additional comments:</b>		

Signed: *S.J. Brown*

Date of Internal Audit Report: 10<sup>th</sup> May 2021

On behalf of Suffolk Association of Local Councils

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<sup>17</sup> Website Accessibility Regulations 2018