

Report to Badingham Parish Council

Internal Audit of the Accounts for the Period Year Ending 31st March 2024

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 2024 can be summarized as follows:

Income for year:	£16,377.42
Expenditure to date:	£20,741.37
Precept figure:	£13,000.00
General Reserves:	£ 5,227.08
Earmarked Reserve:	£10,188.00

The following Internal Audit work was conducted 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 conducted	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The council continues with its use of an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. The cashbook shows daily entries of receipts and expenditure and the matters to which they relate.</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 not clearly referenced within the cashbook submitted for internal audit. <i>Comment: Council might wish to request the RFO expand the cashbook to list the powers of spend to ensure that these are within the Council’s legal parameters as the variety of powers and duties used by the council will directly impact on the community.</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 for the month are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • s137 payments • Loans 	<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 for the month are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</p> <p>VAT</p> <p>Council has implemented a two-tier security system for payments which are settled by the BACS</p>

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	<p>system. The system ensures that the instructions for each payment are signed by one of three authorised bank signatories and that the RFO is the creator of the payments. <i>Comment: This not only protects the RFO but fulfils an internal control objective to ensure the safeguarding of public money.</i></p> <p>The cashbook allows for details of payments made under s137 to be clearly referenced in the cashbook and the Responsible Financial Officer ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. There was no expenditure under this power for the year under review.</p> <p>Council has no outstanding loans and as such no payment agreements are in place.</p>
<p>3. Standing Orders & Financial Regulations Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer 	<p>The Standing Orders, as seen on the Parish Council's website were reviewed and adopted at the meeting of date of 12th March 2024 and are based on the latest model published by the National Association of Local Councils (2018) with appropriate amendments, are compliant with legislation and have been adapted (where they are not statutory requirements) and are relevant to the Parish Council. <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.</i></p> <p>Financial Regulations (FR), as seen on the Council's website were also reviewed at the meeting of 12th March 2024 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022.</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 who is responsible for the financial administration of the authority.</p>
<p>4. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Cemetery ➤ Building/ Assets • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed 	<p>The risk assessment documentation submitted for Internal Audit 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. The risk assessment documentation, for the year under review, was presented to and adopted by the council at its meeting of 7th May 2024.</p> <p>The documentation seen demonstrates that council is aware that its risk assessment needs to focus on the safety of the parish council's assets and in particular its money, it needs to demonstrate on an annual basis that it has taken actions to identify and assess those risks and that it has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences. <i>Comment: whilst there is evidence that overall the council has reviewed the risks associated with</i></p>

<ul style="list-style-type: none"> • Insurance Policy reviewed, cover appropriate and adequate 	<p><i>the functioning of a smaller relevant body, council is advised to ensure that this is minuted and evidenced during the year under review to allow a positive response to Assertion 5 – Risk Management.</i></p> <p>A review of the Council’s financial risk assessment documentation shows that there are in place specific control procedures for payments made by direct bank transfer, which, if reviewed on a regular basis, will provide reassurance that the Council has taken steps to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.</p> <p><i>Comment: Council has noted that in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money.</i></p> <p>Council is operating within the provisions of its internal control statement which was presented to and approved at the council meeting of 22nd March 2024, thereby evidencing that there is formal evidence, (via a minute reference,) to reflect that Council formally reviewed the effectiveness of its review its internal controls for the year 2023 – 2024 within the year under review. Council has appropriate control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</p> <p><i>Comment: Council has considered specific control procedures for payments by bank transfer or other electronic means and a process and mitigating action to protect the Council against payment of invoices which may show fraudulent bank account details.</i></p> <p>Council’s Insurance Document was seen during the time of internal audit and the following were verified: Public / Products liability cover is £10million, Employer’s Liability cover is £10million and Fidelity Guarantee is £50thousand.</p> <p><i>Comment: Fidelity Guarantee (Employee's Dishonesty) cover at £50,000 is in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.</i></p> <p>All risk cover is shown for items listed under generic headings for those located within the boundaries of Badingham. Noting that it is the responsibility of the whole Council to satisfy itself that insurances are adequate and that having identified, assessed and recorded the risks, appropriate measures, such as the appropriate use of insurance cover, council has formally recorded via a minute reference that it has taken such action to mitigate and manage such risks</p>
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	<p>noting that council is in the third year of a 3-year long term agreement. <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>5. 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 2023-2024 at its meeting of 19th December 2022. From paperwork seen on the website it is noted that the revenue budget would be funded by the precept. <i>Comment: whilst Council is aware that the preparation of an annual budget is one of the key statutory tasks to be undertaken by an authority, for clarity and transparency it should ensure that the level of budget is clearly evidenced in the Council’s minutes. Council is also advised to ensure that the minutes show the actual figures being approved so that there is clarity on the budget, precept and implications for Band D Council Tax.</i></p> <p>A review of the budget including detailed income and expenditure position is reported to council in accordance with council’s own Standing Orders. Evidence was seen of budget report to actual with committed expenditure and funds available breakdown. At the monthly meetings, the RFO provides expenditure breakdown by heading to full Council which ensures detailed information is received for currently funded projects. <i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year:</i></p> <ul style="list-style-type: none"> • <i>decide the form and level of detail of the budget;</i> • <i>review the current year budget and spending;</i> • <i>determine the cost of spending plans;</i> • <i>assess levels of income;</i> • <i>bring together spending and income plans;</i> • <i>provide for contingencies and consider the need for reserves;</i> • <i>approve the budget;</i> • <i>confirm the precept or rates and special levies; and</i> • <i>review progress against the budget regularly throughout the year.</i> <p>The Council, as at 31st March 2024, had general reserves totalling £5,227.03 with earmarked reserves totalling £10,188. <i>Comment: Council might wish to note 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 equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves</i></p>

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	<p><i>adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i></p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income • Debtors 	<p>Council received precept in the sum of £13,000 from East Suffolk District Council for the year in April and September 2023 as reported to full council within its financial reports at relevant meetings. Evidence was provided showing a full audit trail from precept being discussed and approved to 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. The precept was approved at the meeting of 19th December 2022.</p> <p>The precept for the year 2024 – 2025 was discussed and approved at the meeting of 22nd January 2024 and set at £13,950.</p> <p><i>Comment: council might wish to note best practice which advises that the minutes should be expanded to reflect the increase per household per year and the ensuing Band D Property Tax Bill for the coming year.</i></p> <p>Spot checks on further items paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the parish council. All were found to be in order with a clear underlying audit trail. Income received is reported to full council within the financial reports submitted at each meeting.</p> <p>During the year under review, council did not receive any CIL receipts. The RFO has however created an earmarked reserve for retained CIL balances in accordance with the Regulations. The CIL annual report for 2023/2024, signed by both the Clerk and Vice-Chairperson shows that there is a retained balance of £5,688.53. The Annual CIL Statement for the year 2023 – 2024, as signed on 12th March 2024 has been uploaded onto the council’s website.</p> <p><i>Comment: council has demonstrated that it is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></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 • Compliance with Pensions Duties • Treatment of expenses 	<p>At the year-end council had one employee on its payroll with confirmation that an employment contract is in place. The payroll function for the year under review was carried out inhouse. Cross-checks on the year under review were completed on a sample of payments covering salary and PAYE and were all found to be in order and operated in accordance with HM Revenue and Customs guidelines. In accordance with Proper Practices, PAYE taxes are calculated, and deductions are paid to HM Revenue on or before the dates prescribed.</p> <p>Council is aware of its pension responsibilities with evidence seen of the redeclaration of compliance with the Pensions Regulator dated 6th June 2022 (council’s re-enrolment dates was</p>

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	<p>16th March 2023).</p> <p><i>Comment: Council is aware that every three years an employer must put certain staff back into a pension scheme. This is known as ‘re-enrolment’. This is an employer’s legal duty and Council’s must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p> <p>There is a satisfactory expense system in place and all expenses claimed are approved in accordance with council’s Financial Regulations.</p> <p><i>Comment: The RFO is aware of the guidance as issued in the Practitioners Guide for 2023 on the treatment of what can be included as employment expenses and submitted within Box 4 of the Annual Governance and Accountability Guide.</i></p>
<p>8. Petty cash/expenses procedure.</p>	<p>Council does not operate a system of petty cash.</p>
<p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements 	<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.</p> <p><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 flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.</i></p> <p>Council has followed Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members. Section 5.18 states that “It is a requirement of the current model financial regulations that bank reconciliations be prepared regularly, approved by members and signed as part of the regular minute record”.</p> <p><i>Comment: council has implemented a system whereby the Chair independently reviews the bank reconciliation and confirms, via a minute reference, that such a review has taken place. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority’s internal control objectives.</i></p> <p>Reconciled bank balances as at 31st March 2024 agree with the year-end bank statements and the data obtained from the bank statements and stands at £15,415.03.</p> <p><i>Comment: the internal auditor is able to verify the year-end bank reconciliation detail and can ensure that the combined cash and bank balances as identified are included within the AGAR, section 2, line 8.</i></p>
<p>10. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register 	<p>Overall the Asset Register for year-end reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. The Asset Register currently stands at £428,010 which takes into account the value of the village hall which was valued at £400,000 in</p>

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<ul style="list-style-type: none"> • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>July 2023. It is however noted that for insurance purposes the asset register has removed the value of the village hall as this is currently insured by the Village Hall trust as the management committee. This has regularised the position with regards to sole trustee and the “double” insurance of an asset by two parties.</p> <p><i>Comment: Council follows the requirements for smaller authorities to record each asset at its original purchase cost or were 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.</i></p> <p>From a review of the asset register alongside the insurance cover provided, confirmation is given of the overall adequacy of cover of insurance for the ensuing year. Appropriate insurance is in place under generic category headings based on policy declared values.</p>
<p>11. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2023 was formally considered and approved by the Parish Council at the meeting of 16th May 2023 at which the Clerk was authorised to conduct necessary actions in accordance with the recommendations raised within the report.</p> <p>The following recommendations as raised in the internal audit report for the period ending 31st March 2023 have been / are in the process of being implemented:</p> <ol style="list-style-type: none"> 1. The current contact address should be provided to the Information Commissioner’s Office (ICO) to ensure that any data protection issues arising will be referred to the Council’s correct address. In addition, the Registration displays the Council’s Data Protection Officer as being LCPAS, ceo@lcpas.co.uk and the ICO should be advised that this no longer applies. <p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting at which the independent internal auditor was appointed for the year under review. Mrs Waples was appointed to act as the parish council’s independent internal auditor, for the year 2023-2024 at a meeting of full Council of 12th March 2024.</p> <p><i>Comment: Council has understood the requirements, under proper practices, that it should have in place a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
<p>12. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report • Publication requirements 	<p>The External Auditor’s Certificate and Report for the year ending 31st March 2023 was considered by the Parish Council at its meeting of 26th September 2023.</p> <p>A review of the External Audit Certificate on the Council’s website notes that: Section 1, Assertion 5 has been incorrectly completed, as the review of the risk assessment and</p>

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	<p>internal control documents were not formally reviewed during the financial year. The correct response should have been ‘No’, which is consistent with the Internal Auditor’s response to Internal Control Objective C.</p> <p>The responses given in Section 1, Box 9 and Section 2, Boxes 11 (a) and (b) are not correct as the smaller authority has confirmed they are a sole managing trustee for a trust fund. The correct responses for all Boxes should have been ‘Yes’.</p> <p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2023. The conclusion of the audit was advertised on the council’s website along with the relevant documentation.</p>																														
<p>13. 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 Annual Governance and Accountability Return (AGAR) documentation been completed? • Where an authority certified itself exempt in 2022/23 did it met the exemption criteria and correctly declared itself exempt? • Was there the opportunity provided for the exercise of electors’ rights during Summer 2023? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>Accounts are produced on a receipts and payments basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced.</p> <p>As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be able to declare itself exempt from a limited assurance review for the year ending 31st March 2024. Council has completed AGAR Form 2 which was signed on 7th May 2024 and shows overall income as £16,377 and expenditure £20,741.</p> <p>The Annual Governance and Accountability Return (AGAR) as signed by full Council at the meeting of 7th May 2024 was examined and the following figures were included in Section 2 Accounting Statements 2023 – 2024 (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="814 1044 1795 1417"> <tr> <td>Balances brought forward (01.04.23)</td> <td>Box 1</td> <td>19779</td> </tr> <tr> <td>Annual Precept 2023/24</td> <td>Box 2</td> <td>13000</td> </tr> <tr> <td>Total Other Receipts</td> <td>Box 3</td> <td>3377</td> </tr> <tr> <td>Staff Costs</td> <td>Box 4</td> <td>6923</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>13818</td> </tr> <tr> <td>Balances Carried Forward</td> <td>Box 7</td> <td>15415</td> </tr> <tr> <td>Total Cash and Investments</td> <td>Box 8</td> <td>15145</td> </tr> <tr> <td>Total Fixed Assets (<i>as amended</i>)</td> <td>Box 9</td> <td>428010</td> </tr> <tr> <td>Total Borrowings</td> <td>Box 10</td> <td>112581</td> </tr> </table> <p>Recommendation: as can be seen from the figure highlighted above, there is a transposition</p>	Balances brought forward (01.04.23)	Box 1	19779	Annual Precept 2023/24	Box 2	13000	Total Other Receipts	Box 3	3377	Staff Costs	Box 4	6923	Loan Interest / Capital Repayments	Box 5	0	Total Other Payments	Box 6	13818	Balances Carried Forward	Box 7	15415	Total Cash and Investments	Box 8	15145	Total Fixed Assets (<i>as amended</i>)	Box 9	428010	Total Borrowings	Box 10	112581
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	<p>error in the Accounting Statements. Box 8 should be amended to read £15,415 with the amendment being initialled by the Chair and the RFO. This should be reported back to council at the earliest opportunity and a minute reference be made to account for the action taken.</p> <p>As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2022/2023, it was not able to certify itself as an exempt authority.</p> <p>It is noted that for the year 2022-2023, Council correctly provided for the exercise of elector’s rights during Summer 2023 with the dates set being in accordance with the period specified within the Accounts and Audit Regulations 2015: 5th June to 14th July 2023. The date of the notice (2nd June 2023) was more than 1 day before the commencement date of 5th June 2023. <i>Comment: Council has followed guidance on the setting of the dates and ensured that the date of notice is as per instructions which state that the date of placing of the notice must be not less than 1 day before the date upon which the period commences.</i></p> <p>The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000 and published the following for the year 2022/23 on a publicly accessible website: 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. Conclusion of the audit Section 3 – The External Auditor Report and Certificate Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review. <i>Comment: Council might wish to note that there is a requirement to ensure that the audited Sections 1, 2 and 3 remain available for public access for a period of not less than 5 years from the date of publication.</i></p>
<p>14. Transparency Code. Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<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): Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT</p>

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	<p>End of Year Accounts Annual Governance Statement 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 Comment: Council might wish to note that salaries are exempt from the requirement to list items of expenditure above £100.</p>
<p>15. General Data Protection Regulations (GDPR). Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • 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. Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a comprehensive suite of policies that provide clear responsibilities and obligations of Badingham Parish Council in respect of the collecting, using and protecting of personal information in accordance to the provisions of the GDPR. <i>Comment: the documentation on the Parish Council’s website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.</i></p>
<p>16. Responsibilities as a Trustee</p>	<p>The Council has Sole Trustee responsibilities for the Badingham Village Hall Charity (BVHC) (Registration no. 304703). It is noted from the internal audit for the year ending 31st March 2023 that the Council approved the decision to take on Sole Trusteeship of the Village Hall as voted for at the Village Hall AGM on 23rd September 2022. The Charity Commission currently records Badingham Parish Council as the Sole Trustee with a Date of Appointment as 19th December 2022 with contact details of the Parish Clerk displayed. The accounts for the year ending 31st March 2023 were received by the Charity Commission on 31st January 2024 within the filing deadline.</p>
<p>17. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Signing of Declaration of Acceptance of Office • Register of Interests • 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 newly elected parish council on 16th May 2023 with the election of the Chair the first item on the agenda in accordance with legislation.</p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, have signed a declaration of acceptance of office in the presence of another councillor or the clerk. This was done before or at the first meeting of the council after the election, and where permitted by the council at that meeting, by a later date fixed by the council.</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</p>

	<p>in June 2022.</p> <p>Evidence was seen on the District Council’s website of the Register of Interests for all current serving councillors.</p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf 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 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 digitally signed after the meeting. <i>Comment: Council has noted that LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves consecutively numbered and has implemented such a system.</i></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). <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. <i>Comment: Council has reviewed the provisions of the Regulations to ensure that it is compliant and has produced an Accessibility Statement detailing how information will be produced on its website and how to gain access to content that is not readily accessible.</i></p> <p>The Clerk has a “badinghamclerk@gmail” account that is administered solely by the Clerk for the council’s business. Councillors use the email address namebpc@gmail.com for parish council business. <i>Comment: Council should be aware of the importance of ensuring that it uses a secure e-mail system thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. It 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.</i></p>
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	Further guidance issued over the use of a secure e-mail system with a gov.uk address with dedicated email addresses for councillors can be found at sections 5.210 to 5.219.
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The Internal Auditor offers her appreciation for the assistance given by the Clerk in completing this audit. 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, comments and recommendations have been made in the light of the year ending 31st March 2024 with areas identified that should be expanded to provide independent assurance that the council's risk management, governance and internal control processes are operating effectively.

For further information and for the year effective 1st April 2024 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 2024.

Victoria S Waples

Date of Internal Audit Visit: 14.05.24 & 20.05.24

Date of Internal Audit Report: 20.05.24

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