

Internal Audit Report
Year ending: 31st March 2020

Name of Council:	DEBENHAM PARISH COUNCIL
Income:	£92,861
Expenditure:	£99,497
Precept Figure:	£74,232
General Reserve:	£96,401
Earmarked Reserves:	£63,976

Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will 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

Accordingly, in the conduct of planned audits Internal Audit 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 2019/20 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

Subject	Requirements	Comments/Recommendations
1. Proper Book-keeping	Type of cash book or ledger used	The Council uses the Rialtas Financial Accounting/Booking Package which assists with the production of the financial reporting mechanisms.
	Cash book kept up to date and regularly verified against bank statement	Spot checks were made and found to be correct. <i>Comment: The RFO ensures that the cash book is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</i>
	Correct arithmetic and balancing	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. <i>Comment: the smaller authority 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.</i>
2. Financial Regulations & Standing Orders	Evidence that standing orders have been adopted and reviewed regularly	Model Standing Orders (SO) with particular reference to Debenham Parish Council were verified during the internal audit and can be viewed on the Council's website. These were formally re-adopted by the Council on 20 th April 2020. <i>Comment: the SOs have been reviewed and amended to reflect the provisions in the Model SOs produced by NALC in 2018 which takes into account recent changes in legislation, with amendments made to reflect the manner in which the smaller authority operates. Council has also ensured, in accordance with Proper Practices, that its financial regulations incorporate provisions for securing competition and regulating the manner in which tenders are invited.</i>

	Evidence that Financial Regulations have been adopted and reviewed regularly	<p>Financial Regulations (FRs) were adopted at a meeting of 18th March 2019.</p> <p><i>Comment: In accordance with Proper Practices, whilst Council has ensured that its financial regulations incorporate provisions for securing competition and regulating the manner in which tenders are invited, it might wish to consider, at the next annual review, adopting the model FRs as produced by NALC in August 2019.</i></p>
	Evidence that a Responsible Financial Officer has been appointed with specific duties	<p>The Parish Council, at a meeting of 20th April 2020, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, confirmed that the Clerk is the Responsible Financial Officer (RFO) responsible for the financial administration of the authority.</p> <p><i>Comment: the confirmation of this appointment was due to have been considered and adopted by Council at its meeting of 16th March 2020, but this meeting was cancelled due to not being quorate.</i></p>
	Evidence that Financial Regulations have been tailored to the Council	<p>Council should be aware of the requirement to ensure that the Financial Regulations are fully tailored to the Parish Council by removing the alternative options for a council and in particular removing the square brackets [] as this creates ambiguity.</p> <p><i>Comment: at the next annual review of the Financial Regulations, to ensure that its Financial Regulations are fully tailored to the Parish Council, Council might want to consider removal of the alternative options for a council and in particular removing the square brackets, thereby eliminating ambiguity.</i></p>
3. Payment controls	Supporting paperwork for payments, and appropriate authorisation	<p>A selection of expenditure items were selected, and cross checked against cash book, invoices, minutes and bank statements and all were found to be in order.</p> <p><i>Comment: Council has provided evidence to the Internal Auditor that, in order to have measures that safeguard public</i></p>

		<p>money, there is a straightforward and clear audit trail for each payment.</p> <p>Recommendation: that the listings as mentioned in the minutes are attached to the minutes thereby allowing all who review the financial records of the parish council the opportunity to scrutinise the decisions made and ensure that the Council follows its own FRs in accounting for public finances.</p>
	Internet Banking transactions properly recorded/approved	<p>Apart from direct debits and standing orders, internet banking is not operated by the Council.</p> <p>See recommendation under payment controls.</p>
		<p>VAT is identified in the purchase ledger cash book and is reclaimed on a quarterly basis. An analysis of the file showed that claims up to and including March 2020 had been submitted and settled during the year under review.</p> <p>The year-end position for VAT was verified as being in accordance with the year-end position on the Council's cash-sheets.</p>
	Has Council adopted the General Power of Competence and is it being correctly applied?	<p>At its meeting of 20th May 2019, Council was resolved to adopt the General Power of Competence having confirmed that it was eligible and fulfilled the criteria.</p> <p><i>Comment: in accordance with the Localism Act 2011, Ch 1 Part1, Sections 1-8, Council resolved at the meeting that it met the criteria relating to the electoral mandate and relevant training of the Clerk and that having confirmed that it met the criteria, it was then resolved to adopt the General Power of Competence.</i></p>
	Payments of interest and principal sums in respect of loans, are paid in accordance with agreements	<p>There were none applicable for the year under review as Council has no such loans.</p>
4. Risk Management	Is there evidence of risk assessment documentation?	<p>The Risk Assessment Documentation for the period 1st April 2019 to 31st March 2020 as recommended for approval by the Finance and Working Group on 9th March 9 comprehensively covers the matters which could possibly prevent a smaller</p>

		relevant body from functioning. This was due to have been considered and adopted by Council at its meeting of 16 th March 2020, but this meeting was cancelled due to not being quorate. The documentation was subsequently approved and adopted at the meeting of 20 th April 2020.
	Evidence that risks are being identified and managed.	<p>Council, within its Internal Controls and Risk Management Documents has identified and introduced specific control procedures for payments by bank transfer or other electronic means to ensure that the risks brought about by the ease and speed of such transactions and the difficulties faced in unravelling them should there be errors are mitigated.</p> <p><i>Comment: Council has shown good practice by ensuring that any payment by bank transfer, or other electronic means, includes verification of expenditure incurred by two authorised signatories with evidence being retained and reported to Council as made. internal reviews undertaken by a non-signatory to the town council's accounts.</i></p>
	Appropriate Insurance cover in place for employment, public liability and fidelity guarantee.	<p>General Insurance cover is in place under a Local Councils Policy and covers the period from 1st June 2019 to 31st May 2020.</p> <p>Core cover is shown as: Business Interruption; Public Liability; Employer's Liability; Public Liability; Office Contents; Libel & Slander; Officials and Officials Indemnity which is ; Personal Accident and Legal Expenses. Fidelity Guarantee Cover is £250,000 which is within recommended guidelines. Property Damage and Money are covered as per the schedule with contents items (other property) being generic under the All Risks Category.</p>
	Evidence that insurance is adequate and has been reviewed on an annual basis	<p>Whilst Council renewed its Annual Insurance in terms of cover provided during the year under review and added Data Breach Response Cover to the policy in January 2019, there is no minute to show that it reviewed its current insurance cover.</p> <p><i>Comment: whilst Council has understood that it needs to identifies its key risks and take steps to manage them in a way</i></p>

		<p><i>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, it should note that, in accordance with Proper Practices, it needs to show evidence that a complete review of the insurance cover was completed, and that appropriate insurance is in place to help manage the potential consequences of a risk occurring.</i></p>
	<p>Evidence that internal controls are documented and regularly reviewed</p>	<p>With reference to the Accounts and Audit Regulations 2015, Council carried out a review of its internal controls by reviewing the manner in which it identified and prioritised the risks to achieving the Council's aims, policies and objectives. The Internal Control Statement was due to have been considered and adopted by Council at its meeting of 16th March 2020, but this meeting was cancelled due to not being quorate. The documentation was subsequently approved and adopted at the meeting of 20th April 2020.</p> <p><i>Comment: with reference to the Accounts and Audit Regulations 2015, Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money and its Internal Control Statement details the manner in which it aims to achieve this.</i></p>
	<p>Evidence that a review of the effectiveness of internal audit has been carried out during the year</p>	<p>In accordance with the Accounts and Audit Regulations 2015, within the Internal Control Statement, the Parish Council reviewed the effectiveness of internal audit and accepted the internal audit plan as proposed by Suffolk Association of Local Councils as being comprehensive and that it would evaluate the effectiveness of its risk management, control and governance processes taking into account internal audit processes for smaller authorities.</p> <p><i>Comment: In accordance with the Accounts and Audit Regulations 2015, Council is aware that it should formally review the scope and effectiveness of its internal audit arrangements and that in accordance with the Accounts and Audit Regulations 2015, this document should be reviewed</i></p>

		<i>from time to time and/or at least once every three years and also in the year of any change/or appointment of the internal audit provider or responsible finance officer.</i>
5. Budgetary controls	Verifying that the budget has been properly prepared, and agreed	<p>The Parish Council at its meeting on 19th January 2019, it was resolved to approve the budget in the sum of £74,232 for 2019/2020.</p> <p><i>Comment: Council has shown 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>provide for contingencies and consider the need for reserves;</i> • <i>approve the budget.</i>
	Verifying that the Precept amount has been agreed in full Council and clearly minuted	<p>It was also resolved at the meeting of 21st January 2019 that in approving the precept in the sum of £74,232 for the period April 2019 – March 2020, this would result in an increase of 3.62% on its precept for the next financial year. This would represent an additional amount of £2,595 and would be reflected on parishioner's council tax bills for a Band D property (Parish Council element) as an additional £1.79 per year from £89.50 to £91.29.</p>
	Regular reporting of expenditure and variances from budget	<p>The Internal Auditor was able to verify that the Council complied with its own Standing Orders by providing a quarterly statement summarising the Council's receipts and payments for the quarter, the Council's aggregate receipts and payment for the year to date and balances held is submitted to Full Council.</p> <p>However this was considered by the Finance and Administration Working Group (FWAG) which, given the tasks undertaken, carries out the role of a Standing Committee. It is noted that the meeting is not open to the public and yet</p>

		<p>Council has its notes presented and “receives notes of the FWAG meeting held on 11 November 2019: It was resolved to approve the notes as a true record of the meeting held”.</p> <p>It is further noted that at the Annual Council Meeting on 20th May 2019, all members of the Council were elected to serve on the FWAG and yet at the time of the internal audit review, none of the minutes of the FWAG were on the website nor were they attached to the meeting at which the notes were received.</p> <p>Recommendation: Council should be aware that a Standing Committee is a Committee with ongoing responsibilities concerning the performance of the statutory powers and functions of the council. A Finance and Administration Committee is an example of a standing committee. Council is advised to review the Terms of Reference for the FWAG and consider whether it is appropriate to consider the status of this working group as a Standing Committee and allocate it clear terms of reference and responsibilities.</p>
	<p>Reserves held</p> <p>General and Earmarked.</p>	<p>For the year ending 31st March 2020 Council had General Reserves of £96,401 (rounded) and Earmarked Reserves of £63,976 (rounded)</p> <p><i>Comment: Council should be mindful of guidance submitted within Proper Practices which states that whilst it is essential that authorities have sufficient Reserves (General and Earmarked (EMR)) to finance both its day to day operations and future plans, it is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive. The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure. Paragraphs 5.32 and 5.33 of the 2019 Practitioner’s Guide provides further guidance in respect of</i></p>

		<i>reserves.</i>
6. Income controls	<p>Is income properly recorded and promptly banked?</p> <p>Is income reported to full Council?</p>	<p>A number of items of income were cross checked against cash book and bank statement and found to be in order. In accordance with Proper Practices, the Responsible Financial Officer ensures that the accounting records contain entries from day to day of all sums of money received.</p> <p>All income received by the parish council is reported as part of the Financial Reports submitted by the Clerk who also ensures that monies received are promptly banked.</p> <p>See recommendation under payment controls.</p>
	<p>Does the Precept recorded agree to the Council Tax Authority's notification?</p> <p>If appropriate, are CIL Reporting Schedules in accordance with the Community Infrastructure Levy Regulations 2010?</p>	<p>The council received precept of £74,232 in April and September 2019 as per the remittance advice received from Mid Suffolk District Council.</p> <p><i>Comment: Evidence was provided showing a full audit trail from Precept being discussed, approved and served on the Charging Authority to remittance advices showing the Precept to be paid and receipt of same in the Council's Bank Account.</i></p> <p>CIL Funds received for the year under review show receipts of £6,379.00 as reported within the financial reports submitted at the meetings of full Council. In accordance with the 2010 Regulations, the Parish Council having received a proportion of CIL funds has ensured that retained balances are transferred into the Earmarked Reserve specifically allocated. Council has understood the requirement 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 31st March 2020 showing income received expenditure incurred and retained balances was seen on the Council's website.</p>
7. Petty Cash	Is a petty cash in operation?	Council does not operate with petty cash.
8. Payroll controls	Do all employees have contracts of employment?	Employment contracts were not reviewed during the internal audit as carried out under remote conditions.

	<p>Are arrangements in place for authorising of the payroll and payments by the Council? Verifying the process for agreeing rates of pay to be applied.</p>	<p>The review of salary and hours of work of the Clerk are carried out and approved by full Council. There are 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.</p>
	<p>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</p>	<p>Evidence was seen that PAYE is paid to HM Revenue and Customs in accordance with the agreed timescales. Cross-checks were completed on a number of items each of salary, PAYE and pension contributions and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.</p> <p><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.</i></p>
	<p>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?</p>	<p>Council is aware of its pension responsibilities and has enrolled the Clerk in the NEST Pension Scheme thereby meeting its duties under employment legislation and pension obligations.</p>
	<p>Are other payments to employees reasonable and approved by the Council?</p>	<p>All other payments / expenses paid are against itemised invoices submitted to and approved by the Council.</p>
9. Asset control	<p>Verifying the Council maintains an Asset Register in accordance with proper practises</p>	<p>It is noted that the declared value for all assets at year-end (31.03.2020) is £171,871.56 which shows movement through the register incorporating additional equipment purchased in the year ending 31st March 2020 to the value of £775.14.</p> <p>All assets have been stated as at cost value (fixed as at 2010 in accordance with the basis as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA)) and where</p>

		<p>assets have been gifted or where there is no known value have been given the proxy value of £1.</p> <p><i>Comment: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2019 on the valuation of its assets and has ensured that where the cost value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.</i></p>
	Verifying that the Asset Register is reviewed annually	The Asset Register was formally approved and signed off by the Council at the meeting of 20 th July 2020 with the finalisation of the Annual Accounts. The RFO has ensured that the figure in Section 2, Box 9 of the AGAR accurately reflects the Council's assets held.
	Cross checking of Insurance cover	A number of items as listed under the Asset Register were reviewed against items under insurance and cover was deemed to be appropriate. Content Items (other property) are generic under the All Risks Category and have been given insurance value in accordance with the policy operated by the insurance company under its Local Council Policy.
10. Bank reconciliation	Regularly completed and reconciled with cash book	<p>Bank reconciliations are completed on a monthly basis and reconcile with the cash sheets.</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 flows which aids decision-making, particularly when there are competing priorities.</i></p>
	Confirm bank balances agree with bank statements	<p>Bank balances as at 31st March 2020 agree with the year-end bank statements: £160,377.19 which are broken down as follows:</p> <p>Current Account: £5,120.11 Deposit Account: £151,376.59 Woodland Current Account: £2,038.18 Woodland Deposit Account: £5,461.21</p>

		Unpresented cheques: £3,618.90
	Regular reporting of bank balances at council meetings	<p>The Internal Auditor is unable to verify that there is regular reporting of bank balances within the financial reports submitted to the Parish Council as none were attached to the minutes and none provided during Internal Audit.</p> <p><i>It is noted that the minutes merely state that "It was resolved to approve the accounts for payments and receipts / bank balances were noted (as per attached listing)."</i></p> <p>Recommendation: in accordance with Proper Practices, the Council should consider implementing a system whereby the Chair of the Council formally signs off the bank reconciliation and reports back to the Council that such an action has taken place. This is not only good practice but is also a safeguard for the RFO and may fulfil one of the authority's internal control objectives.</p>
11. Year-end procedures	Appropriate accounting procedures used	Accounts are produced on receipts and payments basis. All were found to be in order.
	Financial trail from records to presented accounts	There is an underlying financial trail from financial records to the accounts produced.
	Has the appropriate end of year AGAR documents been completed?	<p>As Council is a smaller authority with gross income and expenditure exceeding £25,000 but not exceeding £6.5million it has completed Part 3 of the AGAR.</p> <p>Section 2 - Accounting Statements of the AGAR was completed at the time of Internal Audit and was signed following approval at the meeting of 20th July 2020.</p>
	Where an authority certified itself exempt in 2018/19, did it meet the exemption criteria and correctly declared itself exempt?	As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2018/19, it was not able to certify itself as an exempt authority.
	During the Summer 2019 did the smaller authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations?	The Internal Auditor was able to confirm that the details of the arrangements for the exercise of public rights for the period ending 31 st March 2019 were on the public website used by the Council.
	Have the publication requirements been met in accordance	The Council has complied with the requirements of the

	with the Audit & Accounts Regulations of 2015	<p>Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million and published the following on a public website:</p> <ul style="list-style-type: none"> • Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited • Section 1 – Annual Governance Statement of the AGAR – signed and approved • Section 2 – Annual Accounting Statements of the AGAR – signed and approved • Section 3 – External Auditor Report and Certificate • Notice detailing the Conclusion of the Limited Assurance Review • The Annual Internal Audit Report
	The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020	<p>Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which extend the statutory audit deadlines for 2019-20 only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities).</p> <ul style="list-style-type: none"> • The requirement for the public inspection period to include the first 10 working days of July has been removed • Instead, smaller authorities must commence the public inspection period on or before 1 September 2020. Authorities are urged to commence this period as soon as possible • The AGAR must be approved and published by 31 August 2020 at the latest or may be approved earlier, wherever possible. <p>This means that for 2019-2020, the period for the exercise of public rights can now be held at any time after the approval of the accounts and AGAR provided it is commenced by 1 September at the latest.</p>
12. Internal audit for the	Verifying that the previous internal audit reports have been	The internal audit report for the period ending 31 st March 2019

year ending 31 March 2019	considered by the Council	was reviewed and accepted by full Council at its meeting of 16 th September 2019. <i>Comment: in accordance with Proper Practices, Council should note that it should produce an Internal Audit Action Plan for the coming financial year which allows Council to review the areas identified for development or change and implement relevant actions where necessary.</i>
	Verifying that appropriate action has been taken regarding recommendations raised in reports from Internal Audit	The internal report for the period ending 31 st March 2020 set out the four areas for consideration for improvements: 1. Identification of powers used to incur expenditure 2. Review of opening balances used for the Asset Register 3. Verification of bank balance by an appointed representative from the Council
	Confirmation of appointment of Internal Auditor	SALC was appointed to act as the Parish Council's Internal Auditor at a meeting of full Council of 20 th April 2020 as the meeting of 16 th March has been cancelled due to being inquorate.
13.External audit for the year ending 31 March 2019	Verifying that the external audit report has been considered by the Council	The external auditor Report and Certificate, for the period ending 31 st March 2019, was considered by full Council at its meeting on 21 st October 2019.
	Verifying that appropriate action has been taken regarding recommendations raised in reports from External Audit	The external auditor has stated in its Final Auditor Report and Certificate dated 30 th September 2019, that there were no matters which came to their attention giving cause for concern that relevant legislation and regulatory requirements had not been met. The Notice of Conclusion of the Audit was seen on the Council's website. <i>Comment: in accordance with Regulation 20 of the Accounts and Audit Regulations 2015, Council has ensured that, following the completion of an audit, the Parish Council considered and received the audit letter from the local auditor and that this was done as soon as reasonably practicable.</i>
14. Additional Comments	Annual meeting - held in accordance with legislation	The Internal Auditor is able to verify that, at the Annual Meeting of the Council, which was held on 20 th May 2019, the

		first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 15(1).
	Correct identification of trustee responsibilities	The Council is not a sole trustee.
	Verification that the applicable Transparency Code has been correctly applied and information is published in accordance with current legislation	<p>Council has taken steps to ensure continual compliancy with the minimum datasets that should be published on a publicly available website as per the requirements as set out in the Local Government Transparency Code (2015). This Code applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000.</p> <p><i>Comment: Publication requirements include the quarterly reporting of spending transactions valued over £500; procurement information - quarterly publication of details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000 and quarterly publication of details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000; annual publication of details of all land and building assets owned by the council; the annual reporting of organisational charts; annual reporting of all grants made to voluntary, community and social enterprise organisations; the location of public land and assets; publication of constitution.</i></p>
	Verifying that the council is registered with the ICO	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation – Registration No. Z9006055.
	<p>Verifying that the Council is compliant with the General Data Protection Regulation requirements</p> <p>Are the following in place:</p> <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests 	Council is taking steps to ensure compliancy with the GDPR requirements and has produced a Data Protection Policy which covers in general terms 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. The Privacy Policies on the Council's website provides clarity on

	<ul style="list-style-type: none"> • Procedure for dealing with Data Breaches • Data Retention & Disposal Policies 	<p>what personal data the council processes and for what purposes that data is held along with retention periods.</p> <p><i>Comment: Council should consider expanding the policies held by the Council with reference to the list opposite, which will provide evidence that Council is meeting the requirements of the GDPR.</i></p> <p>Templates for the above can be found on the SALC website: https://www.salc.org.uk/advice/informationmanagement/</p>
--	--	--

Signed: *Victoria J Waples*

Date of Internal Audit Reviews: 17.10.20; 21.10.20 & 08.11.20

Date of Internal Audit Report: 09.11.2020

On behalf of Suffolk Association of Local Councils