

## Internal Audit Report for Shotley Parish Council

### for the year ending 31<sup>st</sup> March 2022

Clerk	Dina Bedwell
RFO (if different)	As above
Chairperson	Councillor Richard Wrinch
Precept	£64,311.00
Income	£69,440.00
Expenditure	£53,897.00
General reserves	£92,641.16
Earmarked reserves	£65,772.36
Audit type	Annual
Auditor name	Julie Lawes

### Introduction

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

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

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

## Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 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 conducted 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 RBS Alpha Accounting to form the basis of their accounting system detailing receipts and payments ensuring that the financial transactions of the Parish Council are accurately recorded.
<i>Is the cash book up to date and regularly verified?</i>	YES	The cash book provides good evidence to support the council's underlying statements. Regular reports are generated and circulated to councillors at monthly meetings under a finance report detailing expenditure and income and the accounts reconcile to the bank statements showing good internal control.
<i>Is the arithmetic correct?</i>	YES	The accounts are generated through the RBS Accounting package and are in accordance to bank reconciliations.
<b>Additional comments:</b>		

<b>Section 2 – Financial Regulation and Standing Orders</b> The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	At a meeting on 10 <sup>th</sup> March 2022 the council carried out an annual review of its Standing Orders, these are available to view on the council's website and are based on the Model Standing Orders produced by NALC IN 2018 which take into account changes in legislation from those produced in 2013
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations were reviewed and agreed at a council meeting held 10 <sup>th</sup> March 2022. These are available to view on the council's website and are based on the NALC Model Financial Regulations 2019
Has the Council properly tailored the Financial Regulations?	YES	The Financial Regulations have been mostly tailored to the council. <b>Comment:</b> Wording in [ ] are optional and to be amended or removed accordingly.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), at a meeting held 10 <sup>th</sup> March 2022, the council approved the clerk to be the Responsible Financial Officer as per the council's own Financial Regulations (1.8) which state that the Clerk is the RFO.
<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	A selection of expenditure items was made, and cross checked against the cash book, invoices and bank statements. A list of payments is presented to councillors 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.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The council does not operate internet banking other than DD and S/O using cheques as the chosen payment method.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is clearly identified in the cash book with a submission provided to the Internal Auditor for the period under review at a total of £1427.92.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	YES	The council has adopted the General Power of Competence.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	The council uses the GPOC as their first power of expenditure.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The council has no loans.

<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 £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

**Additional comments:**

<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.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	This was considered for the period under review at the meeting of the council on 10 <sup>th</sup> March 2022.
<i>Is there evidence that risks are being identified and managed?</i>	YES	The council has taken steps to identify, assess and record the risks associated with its actions and decisions that could have financial or reputational consequences.
<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>	YES	<p>Council has insurance in place under a Zurich Policy which shows core cover for the following: Public liability: £10m; Products Liability: £10m and Fidelity Guarantee £250k. At a meeting held 20<sup>th</sup> January 2022 the insurance cover was checked and agreed.</p> <p>The level of Fidelity Guarantee meets the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.</p> <p><b>Comment:</b> The Policy provided for the purposes of the Internal Audit was valid 18<sup>th</sup> February 2021 to 17<sup>th</sup> February 2022 so was not current, but it was recorded in the minutes that a further cover had been reviewed at a meeting of full council.</p>
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	YES	At a full council meeting on 17 <sup>th</sup> June 2021, it was evidenced that the council reviewed the Internal Control Statement in accordance with the Accounts and Audit Regulations 2015. This clearly demonstrates public

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

		finances are adequately protected and managed and evidence necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the council for payments helps protect the RFO and fulfils an internal control objective. These are published on the council's website.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>	YES	The adequacy of the internal audit was discussed by full Council at a meeting held 17 <sup>th</sup> June 2021 within its Internal Control Statement. By reviewing the terms of reference and effectiveness for internal audit the council has followed guidance and demonstrates that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate.
<b>Additional comments:</b>		

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<sup>5</sup> Practitioners 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		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for 2021/2022 was agreed and set at an Extraordinary Meeting of council on 28 <sup>th</sup> January 2021 reporting a predicted income of £83,463.00 and expenditure of £92,149.00.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept for 2021/2022 was set at £64,311 and formally approved at a meeting of full council on 28 <sup>th</sup> January 2021. This included a support grant of £887.00.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Council reports expenditure v budget on a quarterly basis with the first and second quarter reported at a meeting of full council on 18 <sup>th</sup> November 2021 and approved at a meeting held 1 <sup>st</sup> February 2022. <b>Comment:</b> Council should be mindful of its own Standing Orders which states the Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December a statement which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
<i>Reserves held – general and earmarked<sup>6</sup></i>	YES	The councils accounts show a general reserve of £92,641.16 and an earmarked reserve of £65,772.36. Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and ensures that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine

<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



		and intended purposes and their level subject to regular review and justification (at least annually). Council recently adopted a Reserves Policy at a meeting held 10 <sup>th</sup> March 2022.
<p><b>Additional comments:</b> Budget: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year:</p> <ul style="list-style-type: none"><li>• decide the form and level of detail of the budget;</li><li>• review the current year budget and spending;</li><li>• determine the cost of spending plans; • assess levels of income;</li><li>• bring together spending and income plans;</li><li>• provide for contingencies and consider the need for reserves;</li><li>• approve the budget;</li><li>• confirm the precept or rates and special levies; and</li><li>• review progress against the budget regularly throughout the year.</li></ul>		

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations. A number of income items were cross checked against the cash book and bank statements and found to be in order.
<i>Is income reported to full council?</i>	YES	Income is reported to full council and recorded within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	The receipt of the precept to the value of £64,311 was recorded in two separate payments in April and September.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	YES	The council reported receiving CIL payments throughout the financial year of £2,211.06. This was added to the CIL balance carried forward of £4,061.36 giving a total balance of £6,272.42. No expenditure was recorded for the period under review. The CIL Annual Report is published on the council's website.
<i>Is CIL income reported to the council?</i>	YES	
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	
<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>	<i>N/A</i>	The council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	
<b>Additional comments:</b>		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. 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.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	N/A	Employment contracts were not reviewed during the internal audit which was carried out remotely. Council has approved the salary paid. The council does not pay minimum wage.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	NO	
<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 Custom 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 legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review was operated in accordance with HM Revenue and Customs guidelines. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	YES	Council is aware of its pension responsibilities with the member of staff being enlisted in a Pension scheme.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	Council approves all expenses as and when occurred.
<b>Additional comments:</b> 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 legislation.		

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

<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.		
Evidence		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	The Asset Register was reviewed and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. This was approved by full council at a meeting held 17 <sup>th</sup> June 2021. It is noted that the declared value for all assets at year-end 31 <sup>st</sup> March 2022) was £121,061 which shows movement in the register of £602 from the previous year. This is in accordance with the Asset Register and AGAR Section 2 Accounting Statements.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	
<i>Are records of deeds, articles, land registry title number available?</i>	YES	
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register details regular reviews with full council discussing at a meeting held 17 <sup>th</sup> June 2021.
<i>Cross checking of insurance cover</i>	YES	At a meeting of council held 20 <sup>th</sup> January 2022 it was agreed the insurance covers all assets held.
<b>Additional comments:</b>		

<sup>9</sup> Practitioners Guide

<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.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank Reconciliations are conducted on a regular basis. Evidence was provided of the reconciliations. This was then minuted as detailed at full council meetings under the header of 'To consider and approve accounts for payment and note receipts / bank balances and reconciliations. <b>Comment:</b> Whilst evidence has been provided to the auditor that reconciliations are regularly carried out, council may consider adding detail to the minutes to record the reconciliations have been viewed and approved.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31st March 2022 the balance across the council's accounts stood at £167,034.03 with unpresented cheques totalling £8,620.51 giving a final total of £158,414 as recorded in Section 2 Accounting Statements of the AGAR.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Bank balances are detailed at full council meetings under the header of 'To consider and approve accounts for payment and note receipts / bank balances and reconciliations. <b>Comment:</b> Council may consider adding detail to the minutes to record the balances reported.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	YES	The accounts are produced on receipts and expenditure basis.
Financial trail from records to presented accounts	YES	There is a clear financial trail from budgeting, invoice, authorisation, payment and banking.
Has the appropriate end of year AGAR <sup>10</sup> documents been completed?	YES	As Council is a smaller authority with gross income and expenditure exceeding £25,000 and has completed Part 3 of the AGAR. This was presented to the auditor approved and signed at a meeting of council held 23 <sup>rd</sup> June 2022.
Did the Council meet the exemption criteria and correctly declared itself exempt?	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
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?	YES	The dates for the exercise of public rights were set as 1 <sup>st</sup> July 2021 to 11 <sup>th</sup> August 2021 which included the mandatory first 10 working days of July. This was then evidenced on the council's website with the notice publicised.
Have the publication requirements been met in accordance with the Regulations?	YES	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31 March 2021 and published the following on a public website: <ul style="list-style-type: none"> <li>• Internal Audit Report of the AGAR</li> <li>• Section 1 – Annual Governance Statement of the AGAR</li> <li>• Section 2 – Annual Accounting Statements of the AGAR</li> <li>• Section 3 – External Audit Report and Certificate.</li> <li>• Notice of the period for the exercise of public rights</li> </ul>
<b>Additional comments:</b>		

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

<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 Council considered the previous internal audit report?</i>	YES	The Internal Audit Report was considered by full council at a meeting held 21 <sup>st</sup> October 2021.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	NO	Outstanding Items - Website accessibility statement has not yet been added to the website - There is no evidence within the minutes to show council has considered the previous recommendation that a councillor carry out a review of the banking internal control by formally signing off the bank reconciliation.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	The council confirmed the appointment of the Internal Auditor for the period under review at a meeting held 10 <sup>th</sup> March 2022.
<b>Additional comments:</b>		



Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		Internal auditor commentary
Has the Council considered the previous external audit report? <sup>11</sup>	YES	No issues were raised within the external report.
Has appropriate action been taken regarding the comments raised?	N/A	As above
<b>Additional comments:</b>		

<sup>11</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 (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

<b>Section 14 – additional information</b> The internal auditor will look for 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>12</sup> <i>(Note to auditor- emergency Regulations because of the COVID-19 pandemic)</i> <sup>13</sup>	YES	The Annual Parish Council Meeting was held 20 <sup>th</sup> May 2021 with its first item on the agenda the election of the Chairman and signing of the Declaration of Acceptance of Office as specified in the councils Standing Orders.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	YES	Council has an agenda numbering and page numbering system with minutes approved as a true record of the meeting held.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the District Authority's website of the Register of Interests for all current Parish Councillors. <b>Comment:</b> Where the council has its own website it should detail or at the least, provide a link to councillors Register of Interests details on the District Authority website. (Openness and transparency on personal interests - A guide for councillors – August 2012)
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The council does not act as a sole trustee.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	Councils with income over £25,000 but under £200,00 will be expected (but are not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000). Council is working towards ensuring compliance with the requirements under the Transparency Code 2015.
<i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> <sup>15</sup>	YES	The Council is registered with the ICO as a data controller. Registration Certificate ZA806743 expiry date November 2022.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	The council has taken steps to ensure compliancy with documentation reviewed at a meeting of full council held 10 <sup>th</sup> March 2022.

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

<sup>13</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>14</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<sup>15</sup> Data Protection Act 2018

<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	<i>NO</i>	There is no website accessibility statement on the Council operated website detailing the technical information, along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. <b>RECOMMENDATION:</b> This was raised under the previous internal review. A website Accessibility Statement can be obtained from your service provider.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	<i>YES</i>	The clerk and councillors have official emails for Shotley Parish Council. (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021)
<i>Is there evidence that electronic files are backed up?</i>	<i>N/A</i>	Unable to confirm due to virtual audit.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>N/A</i>	These were not viewed at the time of the internal audit.
<b>Additional comments:</b>		

Signed: J.Lawes

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 15<sup>th</sup> September 2022

On behalf of Suffolk Association of Local Councils

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide