

Walberswick Parish Council

Internal Audit Report Response & Action Plan 2025/26 - 8 June 2026

There were two recommendations and four comments encouraging further action included in the Council's internal audit report for 2025/26, prepared by Suffolk Association of Local Councils, dated 19 May 2026. The following responses and actions were agreed by the Council on 8 June 2026:

(REC1) To achieve best practice, council is recommended to: (1) Annually review the data protection policy; (2) Adopt a Data Impact Assessment identifying categories of personal data held, the format in which it is stored and the legal justification for its processing under the UK GDPR; (3) Carry out Data audits, mapping personal data being processed and carrying out data risk assessments; (4) Ensure the Data retention policy includes details on disposal; and (5) Provide regular data protection compliance training for council staff and councillors.

The Vice Chair will submit the following proposals to the Council: (1) Annual reviews of the Data Protection Policy; (2) The adoption of a Data Impact Assessment identifying the various categories, format and legal justification involved; (3) The adoption of Data audits including mapping and risk assessments; and (5) Regular Data Protection Compliance training for council staff and councillors. Subject to the Council's approval, the above matters covered by this recommendation will be implemented by the end of March 2027.

(4) We are already committed in our Data Retention Policy to following NALC Legal Topic Note 40 which has been held on our web site since it was adopted and can be seen here:

<https://walberswick.onesuffolk.net/assets/Parish-Council/Agendas/Agendas-2018/October-2018/LTN-40-Local-councils-documents-and-records-revised-Nov-2016-copy.pdf>

Our existing Data Retention Policy also contains the following clause: *"Once data is not needed any more, is out of date or has served its use and falls outside the minimum retention time of Council's document retention policy, it will be shredded or securely deleted from the computer"*.

Consequently, this part of the recommendation requires no additional action to be taken.

(REC2) That the accessibility statement be updated to be compliant with the Web Content Accessibility Guidelines version 2.2 standard and continue to meet the legal requirements regardless of what domain is being used, under the Public Sector Bodies Accessibility Regulations 2018. The Government digital accessibility webpage provides detailed guidance. To ensure that the council web site complies with the regulations, it is best practice to test for website accessibility at least annually.

It is proposed that the ongoing compliance to our own Accessibility Statement will become part of an annual review, introduced by the Vice Chair, to be ratified as completed at each Annual Meeting of the Council. The Accessibility Statement can be seen here:

<https://walberswick.onesuffolk.net/walberswick-parish-council/accessibility-statement>

Subject to the Council's approval, this recommendation will be implemented by the end of March 2027.

(COM1) To ensure transparency in the budgetary process Council might wish to evidence by recording within the minutes, the budget being set alongside the reasoning for such a budget and the implications for Band D Council Tax.

The Parish Clerk will include the budget agreed by the Council and the reasoning for such a budget in the minutes following its approval at future budget setting meetings. Fortunately, the issue relating

to the implications for Band D Council Tax was addressed a year later following the approval of the budget when the movement of the precept, in terms of both value and percentage, was included in the minutes. This comment will therefore be addressed fully by the end of December 2026.

(COM2) In accordance with best practice, council might wish to record in the minutes the precept being set and the impact that this would have on a Band D Dwelling in monetary as well as percentage terms.

The internal auditor has subsequently acknowledged that the precept was confirmed in the minutes of the meeting in December 2024. Fortunately, the issue relating to the implications for Band D Council Tax was addressed a year later following the approval of the budget when the movement of the precept, in terms of both value and percentage, was included in the minutes. Consequently, this comment requires no action to be taken.

(COM3) The Council might wish to consider, to show good practice, implementing a system whereby evidence is retained showing which Councillors authorised the on-line payments thereby ensuring that there is an effective system in place to reduce the risks of error for such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.

The internal auditor has subsequently acknowledged that the inclusion of this comment in the additional comments section of the report was an error as evidence of the two online authorising councillors was provided for the payments selected for sampling purposes. Consequently, this comment requires no action to be taken.

(COM4) Council might wish to review its provisions and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales: Publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000. Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; and Organisational Chart.

The Council does not have use of a Government Procurement Card, is not currently planning to issue invitations to tender for contracts over £5,000, has no contracts that exceed £5,000 and is not currently planning to award any grants to voluntary, community and social enterprise organisations. The Council consists of seven councillors and two members of staff. The names, titles and areas of responsibility are tabulated on the Council's main web page. Given the small size of the organisation and that the Organisational Chart is not mandatory, it is believed that the visitor is provided with an immediate representation of the Council's organisational structure. The publishing of qualifying assets is already carried out on an annual basis. Consequently, the above matters covered by this comment require no action to be taken.

However, the Responsible Financial Officer will commence the publishing of the Council's payments, including those exceeding £500, on the finance section of its web site on a quarterly basis. This comment encouraging best practice will therefore be addressed by the end of July 2026.