Emma Payne
Town Clerk
Stotfold Town Council
Greenacre Centre
Valerian Way
Hitchin SG5 4HG

20th October 2025

Dear Emma,

INTERIM INTERNAL AUDIT 20th OCTOBER 2025

Parish & Parish Auditing Services have been appointed to undertake the internal audits at Stotfold Town Council. The first interim audit of the 2025/26 financial year was undertaken on Monday 20th October 2025.

I can confirm that I am independent of the Parish Council.

As stated in the Letter of Engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These controls are included in the following report.

First Interim Audit
The following areas were reviewed:
- Overview of the main assertions outlined in the Practitioners Guide;
- Transparency Code data.

The Interim Audit has identified a number of recommendations to help update and improve the Council's current procedures.

The audit has found no areas of concern and the Council's procedures and controls are generally working well.

It is important for the Council to continue to observe its governance requirements and ensure that it maintains its finances in a comprehensive and accurate format in order to complete its end of year obligations.

Thank you for all the information you have provided to enable the audit to be undertaken.

Yours sincerely,

Paul Russell, Internal Auditor

INTERIM INTERNAL AUDIT
Outlined below is an overview of the 10 Assertions within the Practitioners Guide 2025. Each of these are dealt with under the relevant Governance sections contained in Section 1 of the AGAR:

AGS Assertion 1 — Financial management and preparation of accounts
- Accounting Records and supporting documents:
- Bank reconciliation:
- Budget setting:
- Investments:
- Reserves:
- General Reserves:
- Earmarked and other reserves:

AGS Assertion 2 — Internal control
- Standing Orders and Financial Regulations:
- Safe and efficient arrangements to safeguard public money:
- Employment:
- VAT
- Fixed assets and equipment:
- Loans and long-term liabilities:

AGS Assertion 3 — Compliance with laws, regulations and proper practices
- Acting with its powers:

AGS Assertion 4 — Exercise of public rights

AGS Assertion 5 — Risk management

AGS Assertion 6 — Internal audit

AGS Assertion 7 — Reports from auditors

AGS Assertion 8 — Significant events

AGS Assertion 9 — Trust funds (local councils only)

AGS Assertion 10 — Digital and data compliance

The following headings are based on Section 1 – Annual Governance Statement.

A. Appropriate accounting records have been properly kept throughout the year. AND Periodic bank account reconciliations were properly carried out during the year.

Appointment of an RFO (Section 151 of LGA 1972)
The Town Clerk is the RFO. The Staff page of the website (Stotfold Town Council: Town Council Staff) does not specify who the Responsible Financial Officer (RFO) is. Suggest that this be included in the Town Clerk's title.

Ensure the correct roll forward of the prior year cashbook balances to the new financial year.
Box 7: £2,663,262. The External Audit report has now been completed and has been uploaded onto the Council's website. The Conclusion of Audit was formally reported to Council at its meeting on 8th October 2025 (Minute 458.1/25)

Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained.
A sample of the financial transactions between 1st April and 30th September 2025 has been undertaken. The following checks were carried out:

- Review of a sample of original invoices: No material differences identified.
- Sample invoices checked against the list of invoices paid: Sample checked was accurate.
- Sample invoices checked against the original bank statement: Sample checked was accurate.
- Samples checked against the cashbook as reported to each Committee and Full Council. Sample checked was accurate.

There is a proper process in place to ensure that financial information is correctly recorded and reported to Council as part of its governance procedures.

The financial control systems include:

- *Measures to ensure that the financial transactions of the authority are recorded as soon as, and as accurately as, reasonably practicable*:
  This is in place. Invoices are recorded on receipt on a payment schedule and then presented to Council/Committee for approval. Approval is minuted.

- *Measures to enable the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records*:
  All invoices are reviewed by the Finance Officer, inputted into the finance software and submitted to Council on a monthly basis for approval. An expenditure report is submitted to Council for approval. Links are included on the published agenda and the reports are part of the agenda pack and available for public download. Note that the links are not available for public access. The Council does have an Anti-Fraud & Corruption Policy in place (downloads.php). This was reviewed in June 2025 with a further review scheduled in 2027.

- *Measures to ensure that risk is appropriately managed*:
  A Risk Management Strategy is in place and was reviewed on April 2025. It is scheduled for review in April 2026. There is also a comprehensive Risk Register in place which was reviewed on 9th April 2025. A further review is scheduled for 2026. An Internal Controls Policy is in place and was updated in April 2025 with a further review scheduled for 2026. All documents are published on the Council's website and available to download.

- *Identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers*:

The Finance Officer is responsible for all financial transactions. A Scheme of Delegation is in place and gives delegated responsibility to various officers to carry out everyday management duties. The Officers identified are:

- The Town Clerk
- The Finance Officer
- The Public Realm Manager
- The Democratic Services Manager

NOTE: The Council no longer has a Democratic Services Manager or a Public Realm Manager. The Public Realm Manager has now been promoted to Deputy Clerk. The updated scheme of delegation has been agreed at the Governance and Resources Committee at a meeting held on 1st October 2025 with the recommendation to Full Council to adopt. Full Council will not meet until 5th November 2025. At the time of the interim audit the old scheme of delegation continued to be published on the website.

Recommend that the position of RFO also be included in this and other relevant Council policy documents.

Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members.
Bank reconciliations are prepared monthly for all accounts and are signed off by a Councillor who is not a bank signatory. Bank reconciliations are currently reported to the Governance & Resources Committee for approval. Those minutes are then taken to Full Council for further approval. This meets the objective.

Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.
To be reviewed at year end.

Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.
The Council has an Investment strategy adopted and in place. This was reviewed in October 2024 with a further review scheduled for October 2025. **Ensure the review is undertaken.**

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.

Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.
The Council has a Contracts page on its website (Stotfold Town Council: Contracts). All tenders and quotation requests are publicised on this page and where regulations require. **Ensure that** they are also advertised on the Find a Tender portal.

The Council will be extending its Grounds Maintenance Contract for a further 12 months in March 2026 and the Streetlight Tender will be put advertised in January 2026.

Please note that Contracts Finder has now been replaced by Find a Tender so all contracts will need to be publicised on this portal. (Sell goods or services to the public sector: Different ways to sell - GOV.UK)

Ensure that consistent values are in place for the acquisition of formal tenders between Sos and FRs (frequently different limits are recorded in the two documents).
Both Standing Orders and Financial Regulations have been updated and are based on recent versions of the NALC model template. The limits match and are in line with the Procurement Act 2023.

Recommend that the Financial Regulations are further updated to remove the Contracts Finder reference and that the Tender page of the latest NALC version (Appendix 1) is included.

Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/ services delivery and approval for payment; ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation.
Financial recording and reporting procedure:

- The Council uses the Rialtas Omega financial software to manage its accounts;
- A Purchase Order system is in place. All orders raised have a Purchase Order (PO);
- Invoices are received and reviewed for accuracy and authenticity by the Finance Officer. Invoices are mainly received electronically. The invoices are attached to the PO. The PO is authorised by the Town Clerk and the relevant cost centre is included;
- A payment schedule is developed on a monthly basis and presented to Council for authorisation;
- The payment schedule includes any regular payments as reported at the Annual Parish Council meeting in May every year;
- Approval of payments is by Resolution by the Council;
- Two members initial each copy of the hard copy invoice;
- RFO sets up the payment of invoices;
- Two members approve payment. Each is sent the payment sheet and a copy of each invoice for cross reference;

Check that there is effective segregation between ~~the writing of cheques or~~ the setting up of online payments, and physical release of payments.
There is appropriate segregation in place. The Finance Officer sets up the payments and two authorised signatories approve the payments.

Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements.
VAT is claimed on a quarterly basis. Quarter One reclaim was £26,252.20 (received 07/08/2025).

Where debit/credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place.

The Council has three debit cards in place. There is an overall credit limit of £9,300 for the cards. Individual credit limits are as follows:

- Town Clerk/RFO: £5,000
- Deputy Clerk: £3,000
- Amenities Officer: £1,000

Card balances are paid off in full each month in line with Financial Regulations.

Those councils eligible to apply the General Power of Competence (GPC) should ensure that it is clearly minuted.
The Council passed a GPC motion at its Full Council meeting in November 2023.

189/23 GENERAL POWER OF COMPETENCE
Members received a report on adopting the General Power of Competence. It was RESOLVED that:
Stotfold Town Council meets the criteria to adopt the General Power of Competence as outlined in the Localism Act 2011.

GPC will be reviewed and potentially renewed following the next election in May 2027.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Ensure that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc.
An Asset Register is in place and is currently being reviewed by the Council. A full review will be undertaken at the end of the financial year. Please ensure that and capital purchases are properly recorded on the asset register and that any disposals are also recorded.

Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity/ employees (including members) liability, business interruption and cyber security.
The Council is insured with Zurich. Policy Number YLL-2720442673. Runs from 1st June 2025 to 31st May 2026. Council is adequately covered but this will be confirmed once the asset register has been updated at year end.

Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches; such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation.
The Council is responsible for the management and maintenance of the following play areas:

- Arlesey Road
- Prince Charles Avenue
- Pix Brook
- Hitchin Road
- The Green

- The Riverside
- Greenacres (2 play areas)
- Stotfold FC (outdoor gym)

The Council is considering the development of a skate park. A tendering process has already been undertaken and funding has been agreed by the Council towards this project.

The Council undertakes annual independent risk assessments and its contractor carries out regular play area checks. Copies of the most recent play inspection reports carried out by the Play Inspection Company have been provided and were reviewed.

Review the effectiveness of internal control carried out by the authority.
As previously stated, the Council has an Internal Controls strategy in place which is in line with other relevant policies. Internal controls are appropriate and effective.

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable.
At its meeting held on 29th January 2025 Full Council formally approved the budget and the setting of a precept. (Minute 349.1/24)

349.1/24 Budget and Precept 2025-26
Members received a report outlining a proposed budget and precept request.
Members were advised there was a typo in item 4.5 of the report which should reach 4.96%.
Decision: It was RESOLVED to:
a) Ratify the reduction in EMRs as outlined in the report.
b) Approve the Budget for 2025-26 as set out in the report.
c) Request from CBC that they collect a precept of £951,481.

It has been confirmed that a precept of £951,481 was requested. (MHCLG Parish Code E0203P065)

Ensure that current year budget reports are prepared and submitted to the Authority/ Committees periodically during the year with appropriate commentary on any significant variances.
Budget monitoring is in place and undertaken every month by Full Council. Income and expenditure is noted and approved as separate items. The Income and Expenditure report from the financial software is presented showing income and expenditure against budget.

Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances.
As outlined above this is undertaken monthly. A full review will be undertaken at year end.

Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process.
The Council has Earmarked Reserves in place and were reviewed at the end of the 2024/25 financial year. There is a Reserves policy in place and any expenditure from EMRs is subject to Council resolution.

The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.
The Council has an adequate General Reserve to meet the recommendation in place, with specific allocated EMRs also in place.

The Council has the following Bank Statement Balances as at 30th September 2025:

ACCOUNT	**AMOUNT**
Unity Trust current account	£858,305.01
Barclays Imprest account	£7,988.34
Unity Trust Deposit account	£1,094,197.99
CCLA	1,067,698.80
Petty Cash	£0.00
Sum Up account	£0.00
Total	**3,028,190.14**

Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts.
This has been checked and verified.

E . Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.

Review "Aged debtor" listings to ensure appropriate follow up action is in place.
Review to be undertaken at year end.

Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained, identifying that debtors are monitored.
The Council has two allotment sites which it manages. (Norton Road and Common Road)

A Tenancy Agreement is in place and both the fees & charges and an application form can be downloaded from the website. The Council maintains a Register of Tenants and has appropriate software in place. (Rialtas Allotment package)

Burials: ensure that a formal burial register is maintained, that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time.
The Council manages the cemetery in Mill Lane. The Council maintains a hard copy Register of Burials and also has the Rialtas Cemetery package in place for management of new burials. Burial fees have been updated and are available to download from the new Council website.

Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised.
The Council a number of venues for hire. The fees and charges require a log in.
Recommend this document is updated and made accessible.

There is a dairy system in place (Rialtas Bookings package) and an up to date diary system is included. The software should have the ability to cross reference with the Finance package.

Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time.
To be reviewed at year end.

Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income.
The Council hires out sports facilities which are managed in line with the hall hire. All lettings are managed via the Rialtas booking syste,

A sample review has been undertaken and appropriate controls are in place. There is a clear audit trail between invoicing and receipt of payments. This will be revisited again at year end.

F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
The Council does not operate a petty cash system.

F. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract.
All staff have a contract in place. The Council has annual HR support from WorkNest who advise on all matters staff related. A sample of the contracts in place was reviewed.

Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability.
No Member allowances are paid.

Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours.
A sample of staff salaries paid in July 2025 has been undertaken. All staff are on the correct NJC salary scale.

Ensure that appropriate tax codes are being applied to each employee.
All staff paid have a tax code allocated as required.

Where free or paid for software is used, ensure that it is up to date.
The Council uses Sage Payroll 50. This is an internet based software upgraded regularly by the software company.

For the test sample of employees, ensure that tax is calculated appropriately.
A sample was reviewed and was verified as correct.

Check the correct treatment of Pension contributions.
Checked and correct. One member of staff is not a member of the pension scheme. The Council formally adopted the LGPS Pensions Discretionary Policy at its meeting in May 2025.

For NI, ensure that the correct deduction and employer's contributions are applied:
Checked and verified.

Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.
Sample checked was correct.

H. Asset and investment registers were complete and accurate and properly maintained.
Tangible Fixed Assets:

Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of/ no longer serviceable assets.
An Asset Register is in place and the previous year's register is available to download. The register is currently being updated.

Physically verifying the existence and condition of high value, high risk assets may be appropriate.
Not undertaken. Audit was remote. Sample to be reviewed at year end.

The register should identify for each asset the purchase cost and, if practicable, the replacement/ insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.
To be reviewed at year end.

Additions and disposals records should allow tracking from the prior year to the current.
The register is normally updated following capital purchases. Please ensure that the end of year asset register is fully updated once the accounts have been closed.

Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals.
To be undertaken at year end.

Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority.
Sample reviewed and insurance cover was confirmed as adequate.

Fixed asset investments:

Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at section 2, line 9. Borrowing and Lending:
Council has no long-term investments in place.

Ensure that the authority has sought and obtained appropriate UK Debt Management Office approval for all loans acquired.
Council had 4 loans in place at the end of the 2024/25 financial year. A full review of the loans in place will be undertaken at year end. Three loans will be fully paid off by the end of the 2025/26 financial year:

PW481904	22-Dec-1998	20-Jul-2024	£520.07
PW483097	24-Sep-1999	20-Jul-2025	£2,324.42
PW483797	21-Feb-2000	20-Jan-2026	£13,752.02
PW490888	14-Dec-2005	20-Jul-2030	£37,288.02

Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan, any arrangement fee should be regarded as an admin expense) in the year of receipt.
To be reviewed at year end.

Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5.
To be reviewed at year end.

Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified from the lender and verification provided to the IA by the clerk/RFO).
To be reviewed at year end.

Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.
The Council has not issued any loans.

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein. The Accounts and Audit Regulations 2015
Accounts are maintained on an income and expenditure basis.

Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end.
Confirmed.

K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.
Not covered.

L. The authority publishes information on a free to access website/web page, up to date at the time of the internal audit in accordance with the relevant legislation.
Review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.
The Council has a specific Transparency Page on its website (Stotfold Town Council: Transparency Code)

The following information is published on the Parish Council's website.

Expenditure exceeding £500
Local authorities must publish details of each individual item of expenditure that exceeds £500. Published

Government Procurement Card transactions
Local authorities must publish details of every transaction on a Government Procurement Card (not applicable).

Procurement information
Local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. Published

Contracts
Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. Published

Information to be published annually
The following information should be published annually:
- Local authority land (The Asset Register) Not published
- Social housing assets Not applicable

- Grants to voluntary, community and social enterprise organisations Published
- Organisation chart (Staff structure with Council and Committee structure) Published
- Trade union facility time (only applicable if you provide facilities for union representatives) Not applicable
- Parking account (to be published if parking income received) Not applicable
- Parking spaces (publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces) Published
- Senior salaries (Council does not have any Officer paid over the £50,000 threshold) Published **Recommend that the note is checked as it may be incorrect.**
- Constitution (Standing Orders) Published
- Pay multiple (see the code) Not published
- Fraud (see the code) Published

M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

IAs should acquire/ examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection. The Accounts and Audit Regulations 2015
The publication requirements were met. The Notice states Thursday 26th June to Wednesday 6th August 2025. This meets the statutory 30 day requirement.

IAs may also check whether authorities have minuted the relevant dates at the same time as approving the AGAR.
The Council meeting held in June 2025 is currently not uploaded onto the Council website. **Recommend** that this be addressed.

N. The authority complied with the publication requirements for the prior year AGAR.
Ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.
Publication Requirements Under the Accounts and Audit Regulations 2015, Authorities must publish the following information on the authority website/webpage:
Before 1 July 2025 authorities must publish:
- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited: Published
- Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4: Published
- Section 2 - Accounting Statements 2024/25, approved and signed, page 5: Published

Not later than 30 September 2025 authorities must publish:
- Notice of conclusion of audit: Published
- Section 3 - External Auditor Report and Certificate: Published

- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review: Published

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3. Published.

O. Trust funds (including charitable) - the Council met its responsibilities as a trustee.
The Council is not a Trustee.

ASSERTION 10:
DIGITAL AND DATA COMPLIANCE

Data protection and security - Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.
Council meets this requirement and has .gov.uk email addresses for all Councillors and staff.

It is best practice to use .gov.uk domains for smaller authorities' emails and websites.
Council meets this requirement.

Compliance with policies - All authorities should have an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations.
The Council currently does not have an IT policy in place. A template policy has been provided and it is **recommended** that this be adopted.

Council does have a Councillor IT Device Usage Policy in place downloads.php

Website accessibility - Where a smaller authority is subject to the requirements of website accessibility it does not have to buy a new website to comply with accessibility law if it places a disproportionate burden on the authority. At a minimum all authorities' websites must include an accessibility statement on their website and keep it under regular review. This statement should include reasons for not meeting accessibility requirements, ways to source alternative copies of non-accessible documents and a point of contact.
The Council has an Accessibility Statement (Stotfold Town Council: Accessibility Statement for Stotfold Town Council) published on its website.

Since September 2020, all parish and town councils must have a website that complies with Website Content Accessibility Guidelines (WCAG). As from October 2024 that rating level changed from WCAG2.1 AA to WCAG2.2AA so that it meets Accessibility Guidelines as set in the Public Sector Bodies Accessibility regulations. Stotfold Town Council has recently updated its website and this meets the new requirements.

Data Protection - To ensure compliance with data protection regulations, smaller authorities should:

- *Appoint a Data Protection officer to oversee data protection and ensure compliance with GDPR (Under Section 7 of the DPA 2018, Parish Councils and Parish Meetings are exempt from this requirement).*
- *Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.*
- *Implement a Data Protection policy on data handling, storage and sharing.*
- *Provide regular training to ensure all staff and members are trained on data protection principles and practices.*
- *Secure data using appropriate technical and organisational measures to protect personal data from breaches.*

  The Council has the following Data Protection policies published on its website:
  - Document Management Policy (downloads.php)
  - Information and Data Protection Policy (Microsoft Word - Information and Data Protection Policy - 2025)
  - Freedom of Information Policy (Microsoft Word - Freedom of Information Procedure - 2024)
  - Publication Scheme (Publication Scheme 2025)
  - Subject Access Request Procedure (Microsoft Word - Subject Access Request Procedure - 2025)
  - Privacy Policy (website) (Stotfold Town Council: Privacy Policy)

Council will need to ensure that the following requirements are met:

- Identify an Officer to oversee Data Protection (this can be added to an existing Officer role);
- Undertake a data audit or update its current audit;
- Organise GDPR training for staff and councillors (in the process of being delivered);
- Ensure that both hard copy and electronic data have relevant protections in place. For hard copy records this will be identified by the audit. For electronic data it is recommended that your IT provider outlines what protections are in place, how often data is backed up and how it is stored. Ensure that all computers have some level of virus protection.

The Freedom of Information Act places a duty on every public authority to adopt and maintain a publication scheme which details the publication of information by the authority and is approved by the Information Commissioner; adoption of the Information Commissioners Office model publication scheme meets this requirement. Freedom of Information Act 2000 and Publication schemes: a guide | ICO

A Freedom of Information Publication Scheme is in place and was recently updated. **Recommend that this is monitored and updated** based on new legislation being introduced.

Smaller Authorities with total turnover or expenditure greater than £25,000 should as best practice comply with the Local Government Transparency Code 2015; the government believes that in principle all data held and managed by local authorities

should be made available to the public unless there are specific sensitivities to doing so. [Local government transparency code 2015 - GOV.UK]
The Council has a Transparency page on its website publicising the relevant information as outlined in the Transparency Code 2015.

Please note that the Practitioners Guide states that monitoring an authority's compliance with the relevant transparency code is not part of the external auditor's limited assurance review of the AGAR. It would however be expected that internal auditors would review this control area and this has been carried out.