



Tekla Hicks
Parish Clerk
Rowde Parish Council

6th February 2026

Dear Tekla,

INTERIM INTERNAL AUDIT 6th FEBRUARY 2026

Parish & Parish Auditing Services have been appointed to undertake the internal audits at Rowde Parish Council. The first interim audit of the 2025/26 financial year was completed on 6th February 2026.

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,

A handwritten signature in dark ink, appearing to read 'Paul Russell', with a stylized flourish at the end.

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 Locum Parish Clerk is the RFO. Please ensure that the website is updated to include a reference that the Parish Clerk is also the RFO.

Ensure the correct roll forward of the prior year cashbook balances to the new financial year.

The roll over figure is £33,535 (Box 7).

The Conclusion of Audit for 2024/25 has been published on the website. Reported to Council on 8th October 2025 (Minute 15)

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 31st December 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 identified no material differences.
- Sample invoices checked against the original bank statement: Sample checked identified no material differences.
- Samples checked against the cashbook as reported to each Committee and Full Council. Sample checked identified no material differences.

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:*

The Council uses the Scribe accounting software. Invoices are recorded on receipt by the Parish Clerk and inputted into the accounting system. A list of invoices paid and outstanding is presented to Council for payment approval by Full Council at its monthly meeting. **Recommend** that the list of accounts to be paid/ratified are published on the Council website.

- *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 Parish Clerk and a Councillor. Invoices are then uploaded into the Scribe and payments are presented to Council for approval within the Finance Report circulated ahead of each meeting. Payment is via online banking and invoices are uploaded into the bank accounts by one Councillor and authorised by two Councillors. The list of payments and receipts are reported to Council on a monthly basis and approved. Copies of the bank statements are also provided to Members as a cross reference.

- *Measures to ensure that risk is appropriately managed:*

A Risk Assessment Register is currently in place and was reviewed on 10th December 2025. The Register outlines potential risks faced by Council including financial procedures and potential lack of funds. **Recommend** that potential loss of staff/Councillors should be added.

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

The RFO is responsible for all financial transactions alongside an appointed Councillor and these are either ratified or authorised by Full Council for payment.

Recommend that Council develops a Statement of Internal Control to outline current procedures and compliment financial regulations.

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 Full Council. Reconciliations form part of the minutes. **Recommend** that minutes include current balances held by the Council.

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 does not require an investment strategy as its balances are below £100,000.

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 request for Tenders and Contracts are governed by the Financial Regulations. All contracts being tendered should be published on the Parish Council's website as well as the Find a Tender portal where required. Financial Regulations are based on the latest NALC template.

The Council has a number of contracts in place and the tender for grounds maintenance was considered at the meeting held on 15th January 2025 though no detail of the contractor was included in the minute. **Recommend** that in future the approved contractor appointed is named and the value of the contract included in the minutes.

Please note that Contracts Finder has now been replaced by Find a Tender so all contract information should be publicised on this portal where required. ([Find a Tender](#))

It is **recommended** that a Tenders/Contracts page be added to the website to meet the requirements of the Procurement Act 2023.

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).

Standing Orders were updated on 10th December 2025 and are based on the latest NALC template version.

Limits match between Standing Orders and Financial Regulations.

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 Scribe financial software to manage its accounts;
- Invoices are received and reviewed for accuracy and authenticity by the Clerk/RFO and an authorised Councillor. They are inputted into the accounting system and reports are generated from the system;
- A Receipts and Payments report is developed and presented to Full Council for approval;
- The payment schedule includes any regular payments and Direct Debits;
- All the financial information has been included in the minutes. **Recommend** that the payment schedule as approved is either included or attached to the minutes;
- The authorised Councillor sets up the payment of invoices on the online banking portal and two Councillors authorise the payment via online banking.

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.

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 normally claimed on an ad-hoc basis. Two claims have been received during the year, one for £2,403.58 and one for £3,267.80 from April to November 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 does not have a credit card in place.

Those councils eligible to apply the General Power of Competence (GPC) should ensure that it is clearly minuted.

The Council does not have GPC in place.

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 maintained on a spreadsheet and is published on its website. A full review will be undertaken at the end of the financial year. Ensure that any new assets are included on the end of year asset register.

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 Hiscox. Continuous cover is provided from 2nd December 2025. Policy number 8188504.

A review of the insurance policy has been undertaken and Council is adequately insured.

Officials' and Trustees' indemnity cover is £500,000.

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 Silverlands Play Area, a BMX track and skate park and Tower View play area. Annual inspections are undertaken by RoSPA. A number of repairs were identified and a contractor is being identified to carry out the repairs.

The play areas are a regular agenda item and Council actively manages the facilities. **Recommend** that recorded monthly inspections by a competent person are carried out to ensure that regular safety monitoring is in place.

Review the effectiveness of internal control carried out by the authority.

The Council has adequate internal controls in place to ensure that it carries out its day-to-day business effectively and efficiently. Council may wish to consider developing an Internal Controls Policy to help formalise its existing internal controls.

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 15th January 2025 Full Council formally approved the budget and the setting of a precept. (Minute 10)

Agree budget and vote on precept for 2025-26.

The Parish Council proposed to increase the village precept by 20%. This was proposed by C Greenwood, seconded by J Wills. All Councillors were in favour. The total amount of precept requested will be £48,970.88. This amounts to an increase of £16.32 per annum for a band D house.

It has been confirmed that a precept of £48,971 was requested. (MHCLG Parish Code E3902P190)

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.

Currently there is no budget monitoring in place. This is a requirement. **Recommend** that budget monitoring reports are presented to Council on a regular basis, at least once a quarter, and those reports are published on the website.

Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances.

To 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.

Currently the Council does not have Earmarked Reserves in place.

Recommend that Council considers setting up Earmarked Reserves to help plan for future maintenance requirements especially play equipment replacement and future investment in Council facilities.

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 but does not have any allocated EMRs in place.

The Council had the following balances in place as at 31st December 2025:

ACCOUNT	AMOUNT
Instant Access (Lloyds)	£7,243.58
Community Account (Lloyds)	£23,826.11
32 Day Notice (Lloyds)	£10,903.63
TOTAL	£41,973.32

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.

A full 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.

Rowde Parish Council manages one allotment site. There is an allotment page on the website. Allotment agreements are renewed in March each year.

Recommend that additional information is uploaded onto the website including rules and regulations, allotment fees and whether there is a waiting list.

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 is not a burial authority.

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 does not hire out any venues.

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.

The Council does not have any leases in place.

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.

Council has a number of other income streams including bank interest, pitch rental and solar farm income.

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.

A Locum Clerk is currently in place with a basic agreement. Please ensure that an up to date contract of employment is in place for the new Clerk when appointed.

Noted that a Litter Picker is employed by Council. Please confirm that a contract of employment is in place for this employee.

Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability.

Members do not receive a members' allowance.

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 the Clerk's payment has been reviewed. **Recommend** that the Clerk is provided with a monthly payslip as required.

Ensure that appropriate tax codes are being applied to each employee.

To be reviewed at year end.

Where free or paid for software is used, ensure that it is up to date.

Payroll is undertaken by a payroll contractor.

For the test sample of employees, ensure that tax is calculated appropriately.

Pay slips will be reviewed at year end. It has been confirmed that payments are made to HMRC for the previous Clerk.

Check the correct treatment of Pension contributions.

Council is part of the Nest pension scheme. Monthly payments have been made for the previous Clerk.

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

To be undertaken at year end.

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 will be reviewed in full at year end.

Physically verifying the existence and condition of high value, high risk assets may be appropriate.

Not reviewed. Audit was undertaken remotely. Confirmed that items such as play equipment are in place from Play Inspection reports.

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.

To be reviewed at year end. 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.

To be undertaken at year end.

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 has no loans in place a present.

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 a receipts and payments 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 following information should be published on the Parish Council's website under the Smaller Authorities Transparency Code ([SI/SR Template](#))

Expenditure exceeding £100

Local authorities must publish details of each individual item of expenditure that exceeds £100. [Not published at present.](#)

End of year accounts

Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. [Published](#)

Annual governance statement

Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. [Published](#)

Internal audit report

Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. [Published](#)

List of councillor or member responsibilities

Annual publication of councillor or member responsibilities no later than 1 July in the year immediately following the accounting year to which it relates. [Councillor names published with Chair and Vice Chair identified. No other responsibilities are published at present. Appointments to outside bodies and any committee membership should be included in Councillor details.](#)

Recommend the following details be uploaded:

- Committee or board membership and function (if Chairman or Vice-Chairman)
- Representation on external local public bodies (if nominated to represent the authority or board).

Location of public land and building assets

Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Parish councils and port health authorities to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version. [Published](#)

Minutes, agendas and papers of formal meetings

Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place. [Minutes and basic agendas are published. Recommend that all meeting supporting papers are published especially financial papers.](#)

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 3rd June to 14th July 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 did not formally minute the dates of the public notice at the meeting where the AGAR was approved on 14th May 2025. (Minute 4). **Recommend** that the Public Notice dates are formally minuted in future.

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 sole 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 a .gov.uk email address for the Clerk and also for Councillors.

It is best practice to use a .gov.uk domains for smaller authorities' emails and websites.

Council meets this best practice recommendation.

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 has an IT policy in place which was adopted in December 2025 alongside a range of additional policies.

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 Report uploaded on its website ([Metric Tool Search Results | WordPress VIP](#)) and an Accessibility Statement is also published on its website. ([Accessibility Statement – Rowde Parish Council](#))

Note that since September 2020, all parish and Parish 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.

It has been confirmed that Rowde Parish Council meets this requirement.

Accessibility has been reviewed and the parish council section of the website only scores 9.5 out of 10.

<https://wave.webaim.org/report#/https://rowdeparishcouncil.gov.uk/>

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:

- General Privacy Notice ([Data-Protection-Policy.pdf](#))
- Privacy Policy ([Privacy Policy – Rowde Parish Council](#))
- Document Management Policy ([Document-Retention-and-Publication-Policy-2025-26.pdf](#))
- GDPR Consent Form ([GDPR-CONSENT-FORM.pdf](#))
- Freedom of Information Policy ([Freedom-of-Information-Policy.pdf](#))
- Publication Scheme ([Rowde-Parish-Council-Publication-Scheme.pdf](#))

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

- Appoint a Data Protection Lead to oversee Data Protection. An existing member of staff can fill this role;
- Either undertake or update its data audit;
- Organise GDPR training for staff and councillors;

- Ensure that the relevant procedures are in place such as Subject Access Request Procedure and a Data Privacy Impact Assessment procedure.
- 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.

Please see the Assertion 10 checklist provided for your information. Please ensure that you meet these requirements by year end as a minimum.

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 Policy is in place. ([Freedom-of-Information-Policy.pdf](#))

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 does meet the Smaller Councils Transparency Code as required.

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.