

External Audit, September 2025 – Clerks actions

- **Note on assertion 5 – reviewing risk.**
 - After discussion with the internal auditor we believed we had carried out all necessary requirements for reviewing risk – due to the general risk register being approved in April 2025 a note was added to the audit. I am confident that risk had been reviewed sufficiently throughout the 2024/25 financial year despite this note.
 - To address the need for review of the general risk register within the financial year this will be brought to council after review by F&GG in the early part of 2026 – and then annually from this date.
- **Assertion 10 - Digital and data compliance (Assertion 10 added to clarify data compliance, previously covered under Assertion 3)** To warrant a positive response to this assertion, the authority needs to have taken the following actions:
 - Email management - Every authority must have a generic email account hosted on an authority owned domain. ✓
 - All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable). *Working towards*
 - All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). ✓
 - All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. ✓
 - All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection. ✓
 - The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor. ✓
 - All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment. *Working towards*