of the effectiveness of the Council's system of internal control, which includes the arrangements for management of risk, with the review Minuted accordingly.

Insurance was in place for the year of audit. The Employee Dishonesty (Fidelity Guarantee) Cover is £25,000, which meets the current recommended guidelines of year end balances plus 50% of the precept.

Transparency Code

Compliance for smaller councils with income/expenditure under £25,000.

Smaller Council: *Yes*
Website: http://saxtead.onesuffolk.net/parish-council/

Smaller authorities should publish on their website from 1 April 2015:
a) all items of expenditure above £100
   Published – No
b) end of year accounts (By 1 July)
   2015 Annual Return, Section One Published – No
c) annual governance statement (By 1 July)
   2015 Annual Return, Section Two Published – No
d) internal audit report (By 1 July)
   2015 Annual Return, Section Four Published – No
e) list of councillor or member responsibilities
   Published – Yes
f) the details of public land and building assets (By 1 July)
   Published – No
g) Minutes, agendas and meeting papers of formal meetings
   Published – Some Agendas and Minutes are published on the web-site

The Council has yet to meet the requirements of the Transparency Code. Guidance on documents that need to be published can be found on:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf

Recommendation 4: The Council should fully comply with the requirements of the Transparency Code in accordance with the attached guidance.

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept 2015/16: *£3,615.51 (inclusive of any Council Tax Support Grant)*

Precept 2016/17: *£3,500 (Council meeting on 10 December 2015 – Minute 8 refers).*

Adequate budgetary procedures are in place and the Clerk provides financial information to the Council to ensure well informed decision-making takes place.