

Internal Audit Report for Chelmondiston Parish Council for the period ending 31 March 2023

Clerk	Jill Davis
RFO (if different)	As above
Chairperson	David Cordle
Precept	£28,170
Income	£43,068.88
Expenditure	£51,452.30
General reserves	£25,565.08
Earmarked reserves	£37,417.07
Audit type	Annual
Auditor name	Sandra Brown

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources

- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2022/23 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel computerised spreadsheet to form the basis of their accounting system. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	This provides good evidence to support the Council’s underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are very well maintained and clearly identify expenditure and income at any given point.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	<i>At the meeting of 10 January 2023 the Council carried out an annual review of its Standing Orders. Use of the Model Standing Orders (produced by NALC) Comment: At the next review Council may wish to increase the Procurement amendments (SI 2022/1390) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21 December 2022 and make the changes to the contract value limits from £25,000 to £30,000.</i>
Are Financial Regulations up to date and reviewed annually?	Yes	<i>At the meeting of 10 January 2023 the Council carried out an annual review of its Financial Regulations. Use of the Model Financial Regulations (produced by NALC) Comment: At the next review Council may wish to review the Procurement amendments (SI 2022/1390) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21 December 2022 and make the changes to the contract value limits from £25,000 to £30,000.</i>
Has the Council properly tailored the Financial Regulations?	Yes	<i>Financial Regulations have been tailored to the Council.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	<i>In accordance with Section 151 of the Local Government Act 1972(d)(financial administration), the Clerk has been appointed the Responsible Financial Officer which was confirmed at a meeting of Council on 5 April 2022 and as per the Council's own Internal Controls and Financial Regulations which state the Clerk is the RFO.</i>
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<i>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. A financial report is presented to Council at each meeting with a list of payments presented to ensure formal approval of expenditure, this is included within the body of the Minutes. Demonstrating good practice in that there are measures in place that help safeguard public money supported by a straight forward and clear audit trail for each payment. The internal auditor noted within Councils financial risk assessment legal powers are checked by the Clerk before any payments are made to ensure Council is not undertaking any decision or payments which are ultra vires.</i>
Where applicable, are internet banking transactions properly recorded and approved?	N/A	<i>Council does not operate internet banking. Telephone banking is carried out by the Clerk with authorisation to transfer funds between Council bank accounts and check bank balances only.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<i>Identified in the cash book with one claim received of £2,057.25 in the year under review.</i>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	<i>The General Power of Competence had not been adopted by Council.</i>

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	<i>Payments for the year under review total £667.64 and are in accordance with statutory limits. The Council clearly understands s.137 and uses the power appropriately.</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<i>The Council does not operate a Public Works loan in the year under review.</i>
Additional comments:		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	<i>This was considered for the period under review at the meeting of the Council on 10 January 2023 and covers in general terms the matters which could prevent a smaller relevant body from functioning.</i>
<i>Is there evidence that risks are being identified and managed?</i>	Yes	The Risk Assessment & Management (financial) document shows clear consideration of financial and property risks to the Council and the actions and decisions Council needs to put in place during the year. It is noted the Council is not responsible for play equipment.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	<i>General Insurance from Aviva Insurance Ltd for the period under review shows core cover: Public Liability £10 million Employment Liability £10 million</i>

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		<p><i>Fidelity Guarantee £250,000 which given the current balances held by the council is within the recommended guidelines of year end balances plus 1st instalment of precept received.</i></p> <p><i>The Council's insurance cover was reviewed at their meeting on 1 November 2022 and 7 March 2023 with a minute reference which shows good practice.</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p><i>At a meeting of Council on 10 January 2023 it was evidenced that the Council has a comprehensive financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective. In accordance with the Accounts and Audit Regulations 2015 the Council has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</i></p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>	<p>Yes</p>	<p><i>The effectiveness of internal audit was reviewed at the Council within the internal control statement submitted and approved at a meeting on 10 January 2023.</i></p>
<p><i>Additional comments:</i> <i>The Council has identified a number of risks to Chelmondiston Parish Council and taken steps to control these. These are clearly identified and approved by Council. In accordance with proper practices the Council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance. By reviewing the terms of reference for internal audit the Council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></p>		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2022/23 was considered at a meeting of the Finance Advisory Group held on 14 December 2021 and agreed by full Council at a meeting on 11 January 2022.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2022/23 was considered by the Finance Advisory Group at its meeting held on 14 December 2021 and set at a meeting of full Council on 11 January 2022 at the sum of £28,170 with a clear minute reference being made which is evidence of good practice.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Council's Financial Regulations states the RFO provides regular (at least quarterly) reports showing comparisons between budgeted and actual income and expenditure. Comment: Council may wish to make a minute reference that they have received and reviewed the quarterly reports.
<i>Reserves held – general and earmarked⁶</i>	Yes	The Council's final accounts show general reserves in the sum of £25,565.08 and earmarked reserves in the sum of £37,417.07 (CIL £1,432.08) with overall reserves standing at £62,982.15 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained between 3 and 12 months net revenue expenditure. It is noted Council's general reserves are considered to be within the limit. The internal auditor notes Council put in place a General Reserves policy at its meeting on 1 November 2022 which shows good practice.

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Additional comments: *Good practice in that recommended key stages of the budgetary process are as follows:*

- *decide the form and level of detail on the budget*
- *review the current year budget and spending*
- *assess levels of income*
- *bring together spending and income plans*
- *provide for contingencies and consider the needs of reserves*
- *approve the budget*
- *confirm the precept*
- *review progress against the budget regularly throughout the year*

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	A number of items of income were cross-checked against the cash book and bank statements and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money and that income received is properly accounted for.
<i>Is income reported to full council?</i>	Yes	In accordance with the Council’s Standing Orders.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	Yes	The Council received precept of £28,170 during the year under review in April and September 2022.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	Yes	No CIL funds received for the year under review. In accordance with the Regulations the Council having received a proportion of CIL funds in previous accounting years ensured that retained balances are transferred to the earmarked reserves specifically allocated. The Council has complied with its duty to produce an annual report that details the amount of CIL funds received and spent. The Council has demonstrated it understands the requirements to comply with its duty to produce an annual report that details the amount of CIL funds received and spent. The annual report for the year ending 31 March 2023 showing no income received and retained balances was verified by the internal auditor and the Council understands that it should comply with its duty to upload the annual report onto its website by 31 December of that year.
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
Additional comments:		

⁷ Community Infrastructure Levy Regulations 2010

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	Yes	A cash float of £14 was held by Council
<i>If appropriate, is there an adequate control system in place?</i>	Yes	<i>Expenses agreed by Council when appropriate and £14 cash float correctly accounted for at year end.</i>
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Council had one employee during the period under review. Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council. The remuneration payable to the employee has been approved in advance by the Council.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	Yes	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There were suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	In accordance with proper practices, PAYE taxes and employee and employer National Insurance contributions (NIC) were calculated and recorded for the employee.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	It is noted that the internal audit report for the previous year mentioned that Council is aware of its pension responsibilities with a re-declaration of compliance being made to the Pension Regulator confirmed at a meeting of Council on 1 February 2022. Council is a member of the Nest Pension Scheme with the Clerk being the only member.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	<i>Any additional costs and expenses incurred are approved by Council.</i>
Additional comments:		

⁸ The Pension Regulator – [website click here](#)

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	Declared value is £26,805.09 with a replacement value of £77,075 for the period under review which shows an uplift of £2,664.02 for the year under review. £26,805 is correctly entered in Section 2, box 9 of the 22/23 AGAR. The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states value as at the date of acquisition and where assets have been gifted or have an unknown value have been given an approximate value. The asset register was reviewed by the Council at its meeting on 7 March 2023 confirming it covers assets within the ownership or responsibility of the Council. Insurance cover is in accordance with the Policy held, community assets £77,215 and business equipment £5,000.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	Not covered	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	
<i>Cross checking of insurance cover</i>	Yes	
Additional comments: Council is mindful of the guidance in <i>Governance and Accountability for Smaller Authorities for England (March 2019)</i> regarding valuation of assets and ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.		

⁹ Practitioners Guide

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	Yes	There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation is carried out monthly with the monthly bank statements circulated to members and a minute reference is made. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Yes	<i>Bank balances agree with period end statements and, as at year end (31 March) for the period under review the balance across the Council's accounts stood at:</i> <i>Lloyds business instant account £47,074.29</i> <i>Lloyds treasurers account £15,893.86</i> <i>Cash Float £14</i> <i>Total of £62,982.15</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Financial reports are submitted to the Council at each meeting with bank statements circulated and reported within the minutes. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were very well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it has completed Sections 1 and 2 of Form 3 of the AGAR and are unsigned at the time of internal audit.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Council was a smaller authority with a gross income and expenditure exceeding £25,000 for the year 2021/22 it was not able to certify itself as an exempt authority.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Yes	The internal auditor was able to find details of the arrangements for the Exercise of Public Rights for the period under review on the public website used by the Council for the period 1.7.22 – 11.8.22
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	Partly Met	The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with an income and expenditure exceeding £25,000 and published the following on their public website: Before 1 July 2022: Section 1 – Annual Governance Statement of the AGAR Section 2 - Accounting Statements of the AGAR Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015 Not later than 30 September 2022: External Auditor Report and Certificate

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		The internal auditor noted the AGAR was submitted to PKF Littlejohn prior to 30 September 2022 however PKF Littlejohn were unable to review in time to enable the smaller authority to publish the required documents (External auditor report & Certificate) in line with statutory requirements.
<i>Additional comments:</i>		

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	Yes	The Internal Auditor’s Report for the year ending 31 March 2022 has been considered and reviewed by the Council at their meeting on 2 August 2022
<i>Has appropriate action been taken regarding the recommendations raised?</i>	N/A	No recommendations had been made.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC were appointed to act as the Council’s internal auditor at a meeting of the Council on 2 August 2022 for the period under review.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	Yes	The Limited Assurance Review for the period ending 31 March 2022 was considered by Council at its meeting on 1 November 2022.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters arising which had come to the attention of the External Auditor giving cause for concern that relevant legislation and regulatory requirements had not been met.
<i>Additional comments:</i>		

¹² Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	Yes	The Annual Meeting of the Council was held on 3 May 2022 and the first item on the agenda was the election of the Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴ <i>Absence is approved?</i>	Yes <i>Partly Met</i>	Minutes are available on the Council’s website and clearly document the approval of the previous minutes. Absence was received and noted however there is no formal record to show Council has approved absence. Recommend: s.85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification.)
<i>Is there a list of members’ interests held?</i>	Yes	A link is available on the public website of the Council to Babergh District Council website where a list of members interests are available to view.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	Councils with income over £25,000 but under £200,000 will be expected (but not legally required to do so) to follow the Local Government Transparency Code 2015 (turnover exceeding £200,000)

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The Council is correctly registered with the ICO as a data controller in accordance with legislation – ZA152470
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	The Council has taken steps to ensure compliancy with a comprehensive suite of policies and procedures to help the Council adequately handle personal data.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	Yes	Council has published on its website a website accessibility statement – Regulation 8 of the Public Sector Bodies (websites and mobile applications) (No2) Accessibility Regulations 2018.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council has an official email address: clerk@chelmondistonpc.info
<i>Is there evidence that electronic files are backed up?</i>	Yes	The internal auditor assumes the electronic files are backed up on a regular basis.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>		Planning Committee and the Finance Advisory Group terms of reference are available to view on the Councils website.
Additional comments:		

Signed: *S.J. Brown*

Date of Internal Audit Report: 8th June 2023

On behalf of Suffolk Association of Local Councils

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide