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Our Ref: MARK/ALT001

The Clerk to the Council
Alton Town Council
Town Hall
Market Square
Alton
Hampshire
GU34 1HD

9th July 2025

Dear Tom,

<u>Re: Alton Town Council</u>
<u>Internal Audit Year Ended 31 March 2026 – Interim Audit report</u>

Executive summary

Following completion of our interim internal audit on 9th July 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Alton Town Council are a model of good practice.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

The audit was conducted on site with the Clerk and the Assistant to the Clerk. The requested information as advised in advance of the visit was in many respected pre-prepared and overall I have the impression that accounting records are neatly maintained and easily accessible.

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package, and I make no recommendation to change. The system encompasses a cashbook, purchase ledger, sales ledger and fixed asset register and it provides for reconciliation of key control accounts and regular reporting against budget.

A review of the nominal ledger shows there to be no netting off of income and expenditure and items are posted to the heading to which they relate. There is no evidence of excess journal corrections to the accounts.

The system is used to produce management information reports for review at council meetings and is updated regularly with financial information. A review of the cashbook shows that the system is being populated with relevant data, such that a casual reader can understand the nature and scope of the transactions. A simple walk through of a receipt and payment chosen at random, proved the underlying documentation could be easily located.

The council has segregation off duties within the finance team, with clear evidence of hierarchical review.

The bank is reconciled monthly by the assistant to the clerk. The bank reconciliations, income and expenditure reports, payment summaries and other financial reports are produced for council to review and are documented in the minutes.

I tested opening balances as at 1/4/25 showing £167,820.65 for cashbook 1 on the financial reporting package, this was agreed back to the published 2024/25 AGAR.

The council is VAT registered. The June 2025 quarter was completed and submitted on the 1st July. This indicates the council is sufficiently up to date with its financial postings. **It was noted that no VAT was charged on a water reimbursement recharge. The assistant to the clerk will review and correct re-charges as necessary. Any corrections are likely to be below £10k and as such can filter through to the next VAT quarter.**

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change. I am of the opinion that the council keeps appropriate records and uses the systems for the purpose for which they are intended.

I am satisfied this control objective has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office", "declarations of interest" and "notices to receive information by electronic means" forms.

Confirm that the council is compliant with GDPR & FOI

The council is fully aware of GDPR & FOI. The council has established .gov email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council will be able to sign off the new assertion 10 in 2026 regarding this matter as they are already compliant. (See appendix for SAPPP briefing note in this regard)

Confirm that the council meets regularly throughout the year
In addition to full council, the council has a committee structure in place. Terms of reference for each committee are in place and were last reviewed and adopted on the 7th May 2025.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice
I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note that the non-confidential supporting papers are published alongside the agendas in accordance with the requirements of the Information Commissioner's Office.

Check the draft minutes of the last meeting(s) are on the council's website
Draft minutes are uploaded to the council website and clearly marked as draft. The council will alter this practice in the current council year to remove the watermark after the minutes are signed off.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months
The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council at the July 2024 council meeting. **I recommend these are reviewed and readopted prior to March 2026.**

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations
The Financial Regulations published on the council website are based on the previous NALC model. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. These were last reviewed and adopted in June 2024. **I recommend these are reviewed and readopted prior to March 2026; council may want to consider adopting/tailoring the new 2025 regulations.**

Check that the council's Financial Regulations are being routinely followed
Council day to day practice (summary).

- The council has clear documented thresholds for the approval of orders. The assistant to the clerk will check the financial reporting package for budget availability.

- A purchase order is created, depending a financial threshold. The supplier invoice will be matched to the PO and signed off by the deputy clerk. The assistant to the clerk will code and annotate the invoice when it is posted to the financial reporting package.

- Twice monthly, using the unpaid invoice folder and supplier invoice due date, the payments are set up on the on-line bank system, by the assistant to the clerk. The corresponding supplier invoices are scanned and emailed to the signatories to review.

- The signatories will log into the bank and authorise the release of the payment. Two authorisations are required. The bank system does not allow the originator of a transaction to authorise the same transaction.

- When the bank reconciliation is prepared the supplier invoice is further annotated to show the date of payment and then filed in the paid folder.

- The council will receive a list of payments over £500 together with income and expenditure each month.

The above day to day procedure matches financial regulation 5.2.

The direct debit list will be approved at council tonight in accordance with financial regulations.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the payment list is approved at each council meeting.

There is also evidence within the minutes of council meetings of reviews of cashbooks, budget analysis and earmarked reserves, demonstrating that councillors are provided with sufficient information to make informed financial decisions.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 (2024/25 £10.81) per elector.
The council does not have the GPC. Section 137 expenditure is within thresholds.

Check receipt of VAT refund matches last submitted VAT return
The council submits its VAT return monthly. I reviewed the submission for June 2025 and was able to confirm the amount being reclaimed matches the accounting information totalling the individual VAT reclaim amounts. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor
Councillors undertake periodic reviews of the systems of that of the council; however, this is not formally documented in all cases. **I recommend that given the work is completed that this is minuted and shown as such.**

I am satisfied this control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

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

To be tested at a later visit

D. BUDGET, PRECEPT AND RESERVES

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

To be tested at a later visit

E. INCOME

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

To be tested at a later visit

F. PETTY CASH

Internal audit requirement
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings
The council maintains a minimal petty cash float and records the entries in a separate cashbook. A review of the entries shows that the petty cash is used appropriately for incidental expenditure, and the amounts are inconsequential to the overall finances of the council.

I tested the petty cash and agreed it back to the cashbook and the cash analysis VAT was appropriately reclaimed.

I am satisfied this control objective has been met.

G. PAYROLL

Internal audit requirement

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

To be tested at a later visit

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

To be tested at a later interim visit

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial regulation 2.2 states 'At least once in each quarter, and at each financial year end, a member other than the Council Chairman or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the full council.

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliations have been signed in accordance with the Financial Regulations; however, I remind council to ensure the face of the bank statement is also signed as it was clear some signatures were missing.

The council has an investment strategy in place; however, this is very much out of date now and needs to be updated.

I am satisfied this control objective has been met.

J. YEAR END ACCOUNTS

Internal audit requirement

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

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ACCOUNTING STATEMENT).

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	**YES** – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**YES** – the requirements and timescales for 2024/25 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	*considered and documented the financial and other risks it faces and dealt with them properly.*	**YES** – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*	**YES** – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	**YES** – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after	*disclosed everything it should have about its business activity during the*	**YES** – no matters were raised during the internal audit visits.

	the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	*year including events taking place after the year end if relevant.*	
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**N/A** – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	1,049,931	1,587,852	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	826,979	851,976	Figure confirmed to central precept record
3	Total other receipts	1,099,126	726,160	Agrees to underlying accounting records
4	Staff costs	505,927	513,500	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	9,411	9,411	Council has no borrowing
6	All other payments	872,846	849,213	Agrees to underlying accounting records
7	Balances carried forward	1,587,852	1,793,864	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	1,588,383	1,906,735	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	3,092,603	3,088,953	Matches asset register total and changes from previous year have been traced
10	Total borrowings	182,280	176,904	Council has no borrowing

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		✅		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b	Disclosure note re Trust Funds (including charitable)			✅	*The figures in the accounting statements above do not include any Trust transactions.*

Audit findings

The year-end accounts have been correctly prepared on an income & expenditure basis with the box 7 and 8 reconciliation properly prepared.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor.

I am satisfied this control objective has been met.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")

Audit findings

The council did not class itself as exempt – this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

For councils with a turnover below £25,000, it is a statutory requirement to follow the Transparency Code for Smaller Authorities. I was able to locate the required information on the council's website.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

(a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and

(b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement) and 5 (Accounting Statements) of the AGARs are available for review on the council website for financial years 2019/20 to 2024/25 inclusive. As the council has declared itself exempt from a limited assurance review during this period, it has no pages 6 (External Auditor's Report and Certificate) to publish.

I am satisfied this control objective has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2025 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25
Date AGAR signed by council	7th May
Date inspection notice issued	30th May
Inspection period begins	3rd June
Inspection period ends	14th July
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2024/25. 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

• Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4

• Section 2 - Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 authorities must publish:

•Notice of conclusion of audit

•Section 3 - External Auditor Report and Certificate

•Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

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.

Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025.

I am satisfied this control objective has been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts, and testing for this internal control objective is not applicable.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these			
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for			
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H	Asset and investments registers were complete and accurate and properly maintained.			
I	Periodic bank account reconciliations were properly carried out during the year.			
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*			✓ N/A
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
M	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓ N/A

Should you have any queries please do not hesitate to contact me.

Yours sincerely

M Mulberry

<u>**Mark Mulberry**</u>
Mulberry Local Authority Services Ltd

Interim Audit 2025/26 - Points Carried Forward

Audit Point	Audit Findings	Council comments
Fixed Assets	Please ensure a fixed asset capitalisation policy is drawn up as soon as possible – see earlier reports for comments on this matter.	
VAT	It was noted that no VAT was charged on a water reimbursement recharge. The assistant to the clerk will review and correct re-charges as necessary. Any corrections are likely to be below £10k and as such can filter through to the next VAT quarter.	
Financial regulations and standing orders	I recommend these are reviewed and readopted prior to March 2026. Council may want to consider adopting/tailoring the new 2025 financial regulations.	
Governance	I recommend that the work carried out by councillors reviewing the internal controls is minuted and shown as such.	
Bank & Cash	I noted that the reconciliations have been signed in accordance with the Financial Regulations; however, I remind council to ensure the face of the bank statement is also signed as it was clear some signatures were missing. The council has an investment strategy in place; however, this is very much out of date now and needs to be updated.	
Minutes	The clerk is going to implement new practice to remove the draft watermark from the website minutes once they are signed.	

Smaller Authorities Proper Practices Panel (SAPPP) Briefing on Assertion 10

In response to queries relating to the new Assertion 10, SAPPP have published the following briefing.

GDPR and Data Protection

The key to compliance with GDPR and DPA is that data is held and managed by the authority. To support this, an authority should have ownership and administrative rights over email accounts.

Setting up an email account on servers such as Gmail, outlook and yahoo requires the inputting of personal information such as full name and date of birth, therefore arguably this is a personal account. Whilst the address may be seemingly generic, clerk.abcparishcounil@gmail.com, does the authority have full access in the event of a change in personal? Is personal information required to recover an account?

There is an inherent risk in data being stored outside the UK. Any personal data being transferred outside of the UK, for example to non-UK servers, must be to countries covered by a UK adequacy decision (GDPR). When using a non-authority owned domain, does the authority know where data is being stored and has the authority considered and accepted the risks and any possible breach of GDPR requirements?

By owning a UK based domain, for example gov.uk; org.uk, or one provided by another authority, it can be confident that data storage and transfer is compliant with GDPR. Additionally, in the event of a delay in renewal or payment by the authority, a gov.uk domain cannot be transferred to another organisation or individual.

Transparency (Local Authorities)

1.5 of the Nolan Principles states,

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

The use of personal email addresses may result in an unintentional breach of GDPR and FOI. Additionally, for the purposes of transparency, authority business should be conducted on authority channels so that in the event of a FOI request or SAR it can be accessed and searched as necessary.

The Transparency Code for Smaller Authorities does allow an authority to publish information on a third-party website. Assertion 10 does not require an authority, subject to the code, to have a dedicated website. However, authorities must ensure that any website used to publish information required by the code or FOI Act is compliant with the Web Content Accessibility Guidelines 2.2AA and Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

Assertion 10

The requirements of Assertion 10 in the Practitioners’ Guide 2025 aim to assist smaller authorities in meeting their obligations for data and digital compliance. Whilst legislation does not mandate the use of a particular domain, SAPPP’s intention is to make compliance as easy as possible; by using a gov.uk (or org.uk) domain for example, authorities are able to meet the requirements without the need to consider the questions raised above.

The Joint Panel on Accountability and Governance (JPAG) Practitioner’s Guide (March 2024) contains updated guidance on the matter as below: