



**MINUTES OF THE ALDEBURGH TOWN COUNCIL MEETING HELD IN THE  
MOOT HALL ON TUESDAY 28TH MAY 2024 AT 7PM**

Agreed changes to the minutes are highlighted in red.

**Present:** Cllr Haworth-Culf, Cllr Webster, Cllr Bond, Cllr Fellowes, Cllr Fox, Cllr Howard-Dobson, Cllr Jones, Cllr Lumpkin and Cllr Osben

**In attendance:** Town Clerk

**Suffolk County Council Councillor Report**

Following the announcement of the upcoming election, Cllr Haworth-Culf was not able to give an update. A report will follow in due course.

Cllr Haworth-Culf thanked Project 47 for all their help with distributing water to those who needed it in Aldeburgh, following the burst water mains pipe in Leiston Road on Friday.

Thank you also to the Co-Op for providing water to the hospital.

**East Suffolk Council Councillor Report**

No report was received.

**Public questions and comments (maximum of 15 minutes)**

No members of public were in attendance.

**Police Report**

Information can be found on the link below in relation to Crimes and Priorities for Aldeburgh by zooming into the map. The map will give only a loose idea of where crimes have happened. Actual locations and details of crimes are kept anonymous.

<https://www.suffolk.police.uk/area/your-area/suffolk/halesworth/leiston-saxmundham-and-aldeburgh/contact-us/crime-map>

**52. Apologies**

Apologies were received from Cllr Haworth.

**53. Declarations of interest**

Cllr Haworth-Culf has a dispensation at Suffolk County Council for discussions regarding any LionLink and Sealink discussions.

**54. To approve the draft minutes of the meeting of Aldeburgh Town Council held on 8th April 2024.**

The draft minutes of the Council Meeting held on 8th April 2024 were approved and agreed by a show of hands. Cllr Haworth-Culf signed and dated the minutes.

**55. To approve the draft minutes of the Committees meeting held on 22nd April 2024.**

The draft minutes of the Committees Meeting held on 22nd April 2024 were approved and agreed by a show of hands. Cllr Haworth-Culf signed and dated the minutes.

**56. To approve councillors to sit on the following Committees:**

The Mayor and Deputy Mayor are ex-officio members of all Committees

**56.1. Planning Committee**

It was agreed that the following councillors will form the Planning Committee (in alphabetical order):

- Cllr Bond
- Cllr Fellowes
- Cllr Fox
- Cllr Haworth-Culf
- Cllr Howard-Dobson
- Cllr Jones
- Cllr Langley
- Cllr Lumpkin
- Cllr Osben
- Cllr Kevin Webster

It was proposed that Cllr Webster continue as the Chair of the Planning Committee.

**PROPOSED FOR APPROVAL** by Cllr Lumpkin and **SECONDED** by Cllr Bond.

In Favour	7
Against	0
Abstentions	0

**56.2. HR Committee**

It was agreed that the following councillors will form the HR Committee (in alphabetical order):

- Cllr Fox
- Cllr Haworth-Culf
- Cllr Jones
- Cllr Webster

It was proposed that Cllr Fox continue as the Chair of the HR Committee.

**PROPOSED FOR APPROVAL** by Cllr Webster and **SECONDED** by Cllr Jones.

In Favour	7
Against	0
Abstentions	0

**ACTION:** Town Clerk to produce Terms of Reference for the two (2) Committees for approval at the next meeting.

**57. To approve the advisory Working Groups structure.**

The Town Clerk had previously distributed the proposed Working Group structure (see attached) to all Councillors. The new structure would allow for more flexible working,

allowing fluid membership where interests lie and that also allows expertise to be invited when necessary and agreed.

Councillor Fellowes stated that we could not agree to the new structure as the terms of reference were being drafted and one would impact the other. (corrected as per minutes of 10/6/2024).

The proposed Working Group structure was agreed by a show of hands.

**ACTION:** Town Clerk to produce Terms of Reference for the four (4) Working Groups for approval at the next meeting.

- 58. To nominate and agree the respective “Heads of” for the working groups.**  
To note that items 58 and 59 were swapped on the evening as it was agreed that the Council could not nominate or agree the respective Heads of for the working groups without first establishing who the members of the working groups were. (corrected as per minutes of 10/6/2024).

**Property and Finance Working Group**

It was proposed that Cllr Jones be appointed Head of the Property and Finance Working Group.

**PROPOSED FOR APPROVAL** by Cllr Fellowes and **SECONDED** by Cllr Webster.

In Favour	7
Against	0
Abstentions	0

**Grants, Requests and Events Working Group**

Cllr Haworth-Culf, as Mayor, will be the Head of the Grants, Requests and Events Working Group.

**Services Working Group**

It was proposed that Cllr Lumpkin be appointed Head of the Services Working Group.

**PROPOSED FOR APPROVAL** by Cllr Fox and **SECONDED** by Cllr Webster.

In Favour	7
Against	0
Abstentions	0

**Energy Working Group**

It was proposed that Cllr Fellowes be appointed the Head of the Energy Working Group.

**PROPOSED FOR APPROVAL** by Cllr Fox and **SECONDED** by Cllr Osben.

In Favour	7
Against	0
Abstentions	0

**59. To approve the nominated councillors to sit on the agreed advisory Working Groups as per item 57.**

**Property and Finance Working Group**

It was agreed that the following councillors will sit on the Property and Finance Working Group (in alphabetical order):

- Cllr Fellowes
- Cllr Fox
- Cllr Haworth
- Cllr Haworth-Culf
- Cllr Jones
- Cllr Webster

**Services Working Group**

It was agreed that the following councillors will sit on the Services Working Group (in alphabetical order):

- Cllr Fellowes
- Cllr Fox
- Cllr Haworth-Culf
- Cllr Langley
- Cllr Lumpkin
- Cllr Osben
- Cllr Webster

**Energy Working Group**

It was agreed that the following councillors will sit on the Energy Working Group (in alphabetical order):

- Cllr Fellowes
- Cllr Fox
- Cllr Haworth-Culf
- Cllr Lumpkin
- Cllr Osben
- Cllr Webster

**Grants, Requests and Events Working Group**

It was agreed that the following councillors will sit on the Grants, Requests and Events Working Group (in alphabetical order):

All Councillors are automatically part of this Working Group.

It was noted that Chairs of Committees and Heads of Working Groups would nominate and agree their respective deputy at their first meeting.

**60. To approve the council representatives on the following external bodies**

External body	Council Representative
60.1. Alde & Ore Association / Alde & Ore Community Partnership	Cllr Bond
60.2. Aldeburgh, Leiston & Saxmundham Community Partnership (Suffolk Community Partnership)	Cllr Lumpkin Cllr Bond (stand-in)
60.3. Aldeburgh Primary School	Cllr Haworth
60.4. Aldeburgh Society	Cllr Jones Cllr Haworth-Culf (stand-in)
60.5. Citizens Advice	Town Clerk to circulate minutes. <b>ATC Rep. not required. (corrected as per minutes of 10/6/2024).</b>
60.6. Jubilee Hall	Cllr Howard-Dobson
60.7. Neighbourhood Watch	Town Clerk to circulate minutes. <b>ATC Rep. not required. (corrected as per minutes of 10/6/2024).</b>
60.8. Park Road Frontage's Association	Cllr Jones
60.9. Royal National Lifeboat Institution (RNLI)	Cllr Webster
60.10. Suffolk Association of Local Council	Cllr Fellowes Cllr Lumpkin (stand-in)
60.11. Suffolk Police	Town Clerk to circulate information as received, otherwise a link is provided on each agenda and minutes. <b>ATC Rep. not required. (corrected as per minutes of 10/6/2024).</b>
60.12. Suffolk Preservation Society	Cllr Howard-Dobson Cllr Fox (stand-in)
60.13. Old Generator Station (OGS)	<b>Cllr Haworth-Culf (corrected as per minutes of 10/6/2024).</b> Cllr Jones Cllr Webster
60.14. Aldeburgh Museum	Cllr Howard-Dobson
60.15. Carnival Committee	Cllr Haworth-Culf Cllr Webster
60.16. Aldeburgh Library	Cllr Fellowes <del>to circulate minutes</del> <b>(deleted as per minutes of 10/6/2024).</b>
60.17. Aldeburgh United Charities	Cllr Haworth-Culf

60.18. Fairfield Centre	Cllr Fox
60.19. Sizewell Stakeholders Group A & B	Cllr Osben <del>to circulate minutes (deleted as per minutes of 10/6/2024).</del> Cllr Lumpkin (stand-in)
60.20. Sizewell C Forum (split from above)	Cllr Fellowes

**ACTION:** Town Clerk to renew our membership of Suffolk Preservation Society.

**61. To note that other organisations will be considered across the year and added retrospectively.**

Councillors noted that other organisations will be considered across the year as and when it is deemed appropriate to assign a Council Representative.

**ACTION:** Town Clerk to contact St Peter and St Paul's Church Aldeburgh to request that copies of PCC meetings are shared with the Town Clerk which will be circulated to Councillors and for the Council Representatives list to be updated accordingly.

**62. RESOLUTION to APPROVE** the statement outlining the Aldeburgh Town Council position in relation to all Nationally Significant Infrastructure Projects (NSIPs).

**PROPOSED FOR APPROVAL** by Cllr Howard-Dobson and **SECONDED** by Cllr Webster.

In Favour        6  
Against            0  
Abstentions      1

**63. To agree a date for a meeting to set Aldeburgh Town Council priorities for 2024-25.**

The Town Clerk confirmed that from those who had responded to the request for availability, the majority could meet on the 19th June 2024 at 10am.

**ACTION:** Town Clerk to send out a summons and agenda for the meeting on 19th June 2024.

**ACTION:** Town Clerk to circulate to all Councillors the current list which will be reviewed and updated at the meeting on the 19th June 2024.

**64. Reports from Members appointed to Outside Bodies**

The Mayor requested that those members who have been appointed to represent the Town Council on outside bodies are to provide an update for their respective areas of responsibility each month ~~and/or minutes to be circulated via the Town Clerk (corrected as per minutes of 10/6/2024).~~

Members were requested to provide a written report/update each month to the Town Clerk by no later than the Thursday before a Full Council meeting.

All councillors present agreed.

**ACTION:** Council Representatives to provide the Town Clerk with a list of meetings that each Councillor will be attending in relation to their representative responsibilities at

the beginning of each month, followed by a set of the minutes as soon as published. The Town Clerk will circulate this to all Councillors for inclusion in that month's Full Council meeting.

**65. Gifts and/or Hospitality more than £25 received by Councillors**

There were no gifts and/or hospitality of more than £25 received by Councillors.

**66. Correspondence**

**KEEP CLEAR signage**

The Town Clerk updated councillors that a "thank you" email had been received from a resident who had recently had some KEEP CLEAR signage painted outside her property to stop people from parking in front of her drive.

Cllr Haworth-Culf advised that under her Suffolk County Council (SCC) role that she had paid for this work to be done via her SCC local highways budget.

The Town Clerk updated councillors that Cllr Fellowes had had verbal correspondence in relation to the Sizewell Beach Path. The Town Clerk handed over to Cllr Fellowes to provide an update and synopsis of the problem.

**Discharge of requirement 10: Public rights of way - SCC/0045/24/DOR**

Cllr Fellowes explained that in order to construct Sizewell C's temporary sea defences and the cross-shore infrastructure, EDF will be creating a temporary diversion of a pathway along Sizewell Beach from September 2024. Cllr Fellowes confirmed the temporary structure would not be like for like for what is currently in place.

The public had raised concerns with Cllr Fellowes as to the impact on overall enjoyment of the amenity.

The proposals for the diversion formed part of the Development Consent Order (DCO) consultations and are approved as part of the DCO.

Cllr Fellowes asked fellow councillors if they would be happy for a response to be sent to Suffolk County Council stating that we have the following concerns:

- the reduced width
- pinch points at which it would be impossible for two cyclists, or two people, or those with a child or disabled buggy to pass
- the diversion takes users much nearer to the high-water mark
- the path could be unusable for periods of time in high tides or stormy weather

The response would also request that the application is refused and that time/resources are allocated to develop a better, agreed solution that will provide a true legacy amenity for the area.

**ACTION:** Town Clerk and Cllr Fellowes to construct a suitable response and to send on behalf of the Council by close of business 29th May 2024.

**67. Town Clerk’s Report**

In addition to the written report, the Town Clerk confirmed that she was working on the Transparency Code information that needed to be uploaded to the website and was also looking into how we might improve the Chamber acoustics.

**67.1. To note the Code of Conduct training available to the Council and to agree next steps.**

Councillors discussed the options as per the paper that was shared (see attached) and opted for the evening on-site training option.

**ACTION:** Town Clerk to contact SALC to get some dates and times for the training

**67.2. To note the CIL report for the year ending April 2024.**

Councillors noted the CIL report.

**67.3. To note the changes to the Ear Marked Reserves 2024/25 following the completion of Year End.**

Councillors noted the changes to the Ear Marked Reserves 2024/25

**67.4. RESOLUTION to APPROVE the explanation for the negative response in relation to assertion 7 of the Annual Governance Statement 2023/24.**

The Town Clerk had provided an explanation for the negative response (see attached).

**PROPOSED FOR APPROVAL** by Cllr Jones and **SECONDED** by Cllr Fox.

In Favour	7
Against	0
Abstentions	0

**67.5. To consider and approve the completion of the Annual Governance Statement (Section 1) for the year ending 31st March 2024 as per the Annual Governance and Accountability Return (AGAR).**

The Town Clerk presented the Annual Governance Statement (Section 1) for the year ending 31st March 2024 to councillors.

Councillors approved the statement by a show of hands. The Mayor and Town Clerk signed the statement.

**67.6. To consider and approve the Accounting Statements (Section 2) for the year ending 31st March 2024 as transposed onto the AGAR.**

The Town Clerk presented the Accounting Statements (Section 2) for the year ending 31st March 2024 to councillors. The Town Clerk as Responsible Finance Officer had certified the statements on 21st May 2024.

Councillors approved the statement by a show of hands and the Mayor signed the statements.



**67.7. To receive the internal audit for the year ending 31st March 2024 as carried out by SALC.**

Councillors received the internal audit for the year ending 31st March 2024.

**67.8. RESOLUTION to APPROVE the implementation of the recommendations of the Internal Auditor.**

**PROPOSED FOR APPROVAL** by Cllr Webster and **SECONDED** by Cllr Jones.

In Favour	7
Against	0
Abstentions	0

**68. Mayor's Report**

The Mayor thanked everyone for attended Mayors Sunday and for making it a memorable occasion.

The Mayor congratulated those who had attended the intensive 3 day First Aid training earlier in the month. The Mayor would like to send feedback, along with other councillors who attended as the training was considered first class.

**ACTION:** Town Clerk to send to all participants of the First Aid training the review link received from the training provider.

The Mayor also confirmed that she was very close to finishing a Level 3 Safeguarding Course.

**69. Closure**

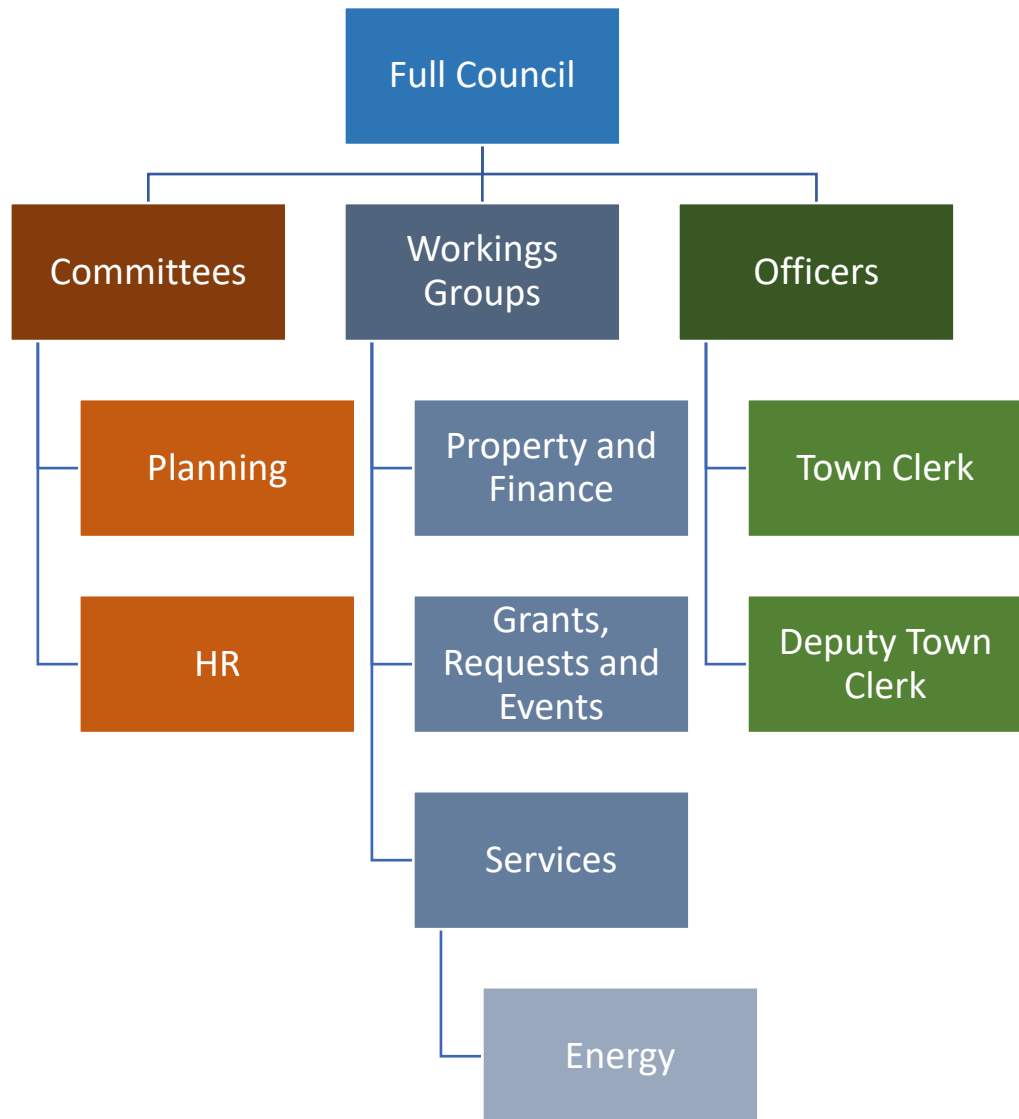
The meeting closed at 8.28pm.

### **Item 57: Proposed Working Groups**

The Mayor and Deputy Mayor are ex-officio members of all Working Groups

- Grants, Requests and Events
- Property and Finance
- Services
  - Energy (sub-working group of Services)

Below is an outline of the structure for Councillors to agree to:





**ALDEBURGH TOWN COUNCIL**  
MOOT HALL, MARKET CROSS PLACE  
ALDEBURGH, SUFFOLK, IP15 5DS  
Tel: 01728 452 158  
Email: [townclerk@aldeburghtowncouncil.co.uk](mailto:townclerk@aldeburghtowncouncil.co.uk)

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## **National Strategic Infrastructure Projects Statement**

Aldeburgh Town Council is in favour of clean energy, reduction in fossil fuels and energy security. Aldeburgh Town Council recognises the important part to be played in this endeavour by renewables, such as solar and wind energy, and nuclear, which is a low carbon generator and producing predictable, continuous energy output regardless of weather conditions.

The development of these projects has the potential to affect our town and its residents in many ways, some not yet envisaged. It is therefore important that Councillors remain well informed at all times on all developments as they occur and are best placed to engage with the issues and applicants in a timely, impartial and professional manner.

Aldeburgh Town Council has a Working Group which examines in detail all the energy projects which currently stand to affect us and our neighbours along the East Anglian coastline.

The Working Group has three main objectives.

Firstly, and principally, the Working Group is tasked with ensuring that it swiftly identifies plans generated by the energy projects which could negatively affect the town and our important AONB. The Working Group will analyse the issues that arise and challenge robustly and appropriately.

Secondly, the Working Group will ensure that Aldeburgh Town Council identifies and supports potential opportunities for its residents to benefit from the associated employment, training and education, and supply chain opportunities that these projects are certain to give rise to.

Thirdly, the Working Group will ensure that the town and its residents benefit from any mitigation measures which are proposed by the companies responsible for the energy projects.

Aldeburgh Town Council understands that Aldeburgh residents will want to be kept abreast of important developments in the energy projects that affect the area and will want to understand how they can feedback to the companies involved.

To facilitate this, Aldeburgh Town Council will respond to any changes implemented and will provide a regularly updated overview of the projects and their current stages which will be posted on its website, together with regularly reviewed options on the opportunities for public engagement.

## **Item 66 - Correspondence**

### **KEEP CLEAR signage implemented on High Street**

As Councillors will be aware, we had a request for help from a resident who was consistently finding it difficult to enter and leave her property due to poor parking.

On the morning of 22nd May, I received the below update:

*The white line fairy has been during the night!*

*You said by the end of May...and there it is.*

*Thank you so much for persevering with this, I'm sure it will make a big difference as there is now no ambiguity about that piece of road.*

*Now all we need is a dedicated Aldeburgh traffic warden to enforce the huge amount of illegal parking in the High Street. The fines would make enough to pay his/her salary and visitors and residents alike would not have such a problem with parking while they do their shopping.*

*Once again I really appreciate your efforts for this satisfactory result*



## **Item 67 - Town Clerks Report**

### **NALC publishes updated edition of The Good Councillor's Guide**

NALC has published the updated edition of The Good Councillor's guide, an essential tool for all parish and town councillors, whether new, aspiring, or existing local (parish and town) council members.

The guide is designed to provide practical insights into the workings of local democracy and how councillors can effectively contribute to it. It serves as a steppingstone to becoming a good councillor.

The guide is divided into ten comprehensive sections, each covering a crucial aspect of a councillor's role. It is a must-read for new councillors, ensuring they understand their responsibilities, limitations, and the reasons behind them.

Copy attached for your information.

### **NALC published updated edition of the Practitioner's Guide**

The 2024 edition of the guide applies to Annual Governance and Accountability Returns (AGAR) regarding financial years commencing on or after 1 April 2024.

Copy attached for your information

### **Policies being prepared and which will be brought to Full Council in June**

- Public Participation Policy
- Vexatious Complainer Policy
- Handling Complaints Policy
- Employee Disciplinary Policy
- Employee Grievance Policy
- Co-Option of Councillors Policy
- Anti-Harassment and Bullying Policy
- Whistleblowing Policy

### **Non-compliance with Web Content Accessibility Guidelines 2.1AA**

The Public Sector Bodies (Websites and Mobile Applications) (No.2) Accessibility Regulations 2018 came into force on 23 September 2018 and after attending a webinar on Web Accessibility I have identified that we are not compliant.

The aim of the Regulation is to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. This means that all public sector websites will need to meet accessibility standards and publish an accessibility statement unless they are exempt.

Those affected include:

- Central government and local government organisations (including city, town and parish councils)
- Some charities and other non-government organisations

The breadth of WCAG 2.1AA compliance in respect to a website covers many areas, some relate to how it is technically constructed, how the information is presented and the alternative options for users if they cannot access the website's information in a way that works for them.

I wanted to make Councillors aware that I am obtaining quotes to either bring our current website into line or to start from scratch.

I have spoken to one company so far who has indicated a cost of in excess of £2,500 to sort out our current website or £800 (less a £100 discount as I am a member of SLCC) for one-off set-up and build costs to include training and transferring of existing data over to ensure compliance with the minimum number of years to be published.

Assuming the costs remain under £1,000 and are within our planned budget, I will work within my delegated authority to engage with a suitable contractor and will update Full Council on the status of this project at the June meeting.

*Kim Puttock*

**Town Clerk**

**24 May 2024**

**Item 67.1 – To note the Code of Conduct training available to the Council and to agree next steps**

EN5658: Code of conduct training  
Reply from the SALC team

To arrange in-person onsite training, we would ask the trainer that lives most local to you and check their availability for evening training. The fee is £300 +VAT plus the trainer's mileage plus postage of training materials which is sent to the trainer to bring along with them to the session.

You could consider arranging an online session just for your council. The fee for this option is £250 +VAT, session delivered via zoom.

If it is difficult to gather all the councillors on a specific night, individuals can be booked on our online session (date as yet to be published) at a fee of £32 +VAT per delegate. This would have attendees from other councils.

**CIL REPORT**

**Town or Parish Council: Aldeburgh Town Council**

**1 April 2023 to 31 March 2024**

<b>A</b>	<b>Total CIL income carried over from previous years</b>	<b>£36,918.00</b>
	<b>Adjustment to correct historic error</b>	<b>-£0.06</b>
<b>B</b>	<b>Total CIL income received (receipts)</b>	<b>£11,411.29</b>
<b>C</b>	<b>Total CIL spent (expenditure)</b>	<b>-£9,681.13</b>
	<b>Total CIL requested to be repaid in the year</b>	<b>£0.00</b>
	<b>Total value of CIL receipts subject to a Repayment Notice served <u>in any year</u> that has not been repaid</b>	<b>£0.00</b>
<b>D</b>	<b>Total CIL repaid in the year following a Repayment Notice</b>	<b>£0.00</b>
<b>E</b>	<b>Total CIL retained at year end (A+B-C-D)</b>	<b>£38,648.10</b>

**CIL Expenditure**

<b>Items to which CIL has been applied:</b>	<b>Date of Spend</b>	<b>Amount spent £</b>
<b>Playground ecobond</b>	<b>6/3/2024</b>	<b>£9,681.13</b>
<b>Total spent</b>		<b>£9,681.13</b>

Signed: J Phillips Position: Deputy Town Clerk

Verified: K Luttock Position: Town Clerk and Responsible Finance Officer



## Item 67.3 - Earmarked Reserves at 31 March 2024

### Earmarked Reserves at 31 March 2024

updated to reflect End of Year movements

	(A) B/F EMR 31/03/2023	(B) Additional Budget 2023/24	(C) Grants & Donations	(A+B+C) EMR 2023/24	Expenditure 2023/24	Transfer from Released to General Reserves	Closing Reserves 31-Mar-24
320 Moot Hall Restoration	£ 26,673.00	£ 4,000.00		£ 30,673.00	-£ 1,107.92	£ 20,000.00	£ 49,565.08
322 Double Yellow Lines/ Traffic Mgt	£ 25,000.00		£ 2,250.00	£ 27,250.00	-£ 2,925.00		£ 24,325.00
323 Play Equipment	£ 19,995.00	£ 7,500.00		£ 27,495.00	-£ 10,848.87		£ 16,646.13
324 Footpaths Maintenance	£ 10,000.00			£ 10,000.00			£ 10,000.00
325 Contingency Reserve	£ 20,000.00			£ 20,000.00			£ 20,000.00
326 Elections	£ 2,055.00			£ 2,055.00	-£ 112.00		£ 1,943.00
327 Youth Football Fund	£ 1,000.00			£ 1,000.00			£ 1,000.00
328 Regalia	£ 10,000.00			£ 10,000.00			£ 10,000.00
331 Sports Vision	£ 50,000.00			£ 50,000.00			£ 50,000.00
332 Town Development	£ 20,000.00			£ 20,000.00	-£ 2,560.00		£ 17,440.00
333 Trees	£ 7,810.00	£ 1,500.00		£ 9,310.00	-£ 3,679.00		£ 5,631.00
334 Tennis Courts	£ 30,000.37	£ 8,811.00		£ 38,811.37	-£ 5,817.00		£ 32,994.37
336 Bus Shelter	£ 12,903.00			£ 12,903.00			£ 12,903.00
337 Street Lighting	£ 10,000.00			£ 10,000.00		-£ 5,000.00	£ 5,000.00
338 Pet Perfection	£ 24,899.00	£ 2,995.00		£ 27,894.00	-£ 436.00		£ 27,458.00
339 Yacht Pond	£ 3,100.00			£ 3,100.00	-£ 44.92		£ 3,055.08
344 Kings Field Drainage/Pitch Maintenance	£ 18,137.00	£ 6,500.00		£ 24,637.00	-£ 3,285.00		£ 21,352.00
348 Alde & Ore Flood Risk	£ 35,000.00			£ 35,000.00			£ 35,000.00
349 Byelaws	£ 5,000.00			£ 5,000.00		-£ 5,000.00	£ -
350 Fencing	£ 5,888.00	£ 1,000.00		£ 6,888.00			£ 6,888.00
351 Energy Projects	£ 20,000.00			£ 20,000.00	-£ 184.00		£ 19,816.00
352 Cemetary	£ 10,000.00			£ 10,000.00		-£ 10,000.00	£ -
353 SWAT	£ 5,605.00			£ 5,605.00			£ 5,605.00
354 Emergency Flooding	£ 15,000.00			£ 15,000.00			£ 15,000.00
356 Tractor Shed	£ 25,000.00			£ 25,000.00	-£ 22,216.50		£ 2,783.50
359 Kemps Field Project	£ 7,175.00			£ 7,175.00	-£ 639.00		£ 6,536.00
361 Social Housing	£ 5,000.00			£ 5,000.00			£ 5,000.00
362 Moot Green Railings	£ 2,500.00			£ 2,500.00			£ 2,500.00
363 Dial House Garden	£ 530.00	£ 1,000.00		£ 1,530.00			£ 1,530.00
364 Defibillators	£ 1,907.00	£ 3,000.00	£ 3,160.00	£ 8,067.00	-£ 4,708.40		£ 3,358.60
396 Town Xmas Fund	£ -		£ 6,904.00	£ 6,904.00			£ 6,904.00
397 Mayor Charity Proceeds	£ -		£ 765.00	£ 765.00			£ 765.00
347 CIL Payments	£ 30,802.96		£ -	£ 30,802.96	-£ 9,681.19		£ 21,121.77
394 CIL 22/23	£ 6,115.04			£ 6,115.04			£ 6,115.04
395 CIL 23/24	£ -		£ 11,411.29	£ 11,411.29			£ 11,411.29
<b>Total</b>	<b>£430,177.37</b>	<b>£ 36,306.00</b>	<b>£ 13,079.00</b>	<b>£479,562.37</b>	<b>-£ 58,563.61</b>	<b>£ -</b>	<b>£459,646.86</b>

## **Item 67.4 - Explanation for the negative response in relation to assertion 7 of the Annual Governance Statement 2023/24**

The Joint Panel on Accountability and Governance – Practitioners’ Guide March 2023, states the following in relation to Assertion 7:

### **Assertion 7 — Reports from Auditors**

We took appropriate action on all matters raised in reports from internal and external audit.

1.37. To warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

1.38. Supporting information on reports from auditors can be found in Section 5.

### **Explanation for the above:**

#### **Internal Audit**

There were several recommendations and comments that were reported as part of the 2022-23 internal audit. Due to a change in Town Clerks in the middle of 2023 it was not possible from a resourcing perspective to get all recommendations and comments progressed. The actions from 2022-23 and 2023-24 are being prioritised by the current Town Clerk.

**RESOLUTION** to **APPROVE** the above explanation at item 67.4.

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

## Annual Internal Audit Report 2023/24

ALDEBURGH TOWN COUNCIL

WWW.ALDEBURGHTOWNCOUNCIL.CO.UK

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

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 assessed 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")			✓
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. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice 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 (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

18/04/2024

Name of person who carried out the internal audit

MRS J. LAWES (ON BEHALF OF SALLC)

Signature of person who carried out the internal audit

J. Lawes

Date

18/04/2024

**\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**\*\*Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Internal Audit Report for Aldeburgh Town Council for the period ending 31 March 2024

Clerk	Kim Puttock
RFO (if different)	As above
Mayor	Kevin Webster
Precept	£ 215,000
Income	£ 290,352
Expenditure	£ 242,333
General reserves	£ 184,334
Earmarked reserves	£ 421,721
Audit type	Annual
Auditor name	<b>Julie Lawes</b>

### 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 2023/24 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

<b>Section 1 – proper bookkeeping</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses Rialtas Omega accounting package to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of reporting. It was confirmed by the Clerk that they will be changing to Scribe in the next financial year.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance and the Responsible Financial Officer (RFO) has used reporting tools associated with the package to produce clear financial management information to the Council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
<b>Additional comments:</b>		



<b>Section 2 – Financial Regulation and Standing Orders</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	The Standing Orders, as seen on the Town Council's website, show an adopted date of April 2024 with the previous review taking place 13 <sup>th</sup> March 2023. Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (2018). The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Town Council. <b>RECOMMENDATION:</b> At the next annual review of the Standing Orders council should look to update the Procurement thresholds in Section 18 as amended 1 <sup>st</sup> January 2024 – detailed below under Financial Regulations. <b>COMMENT:</b> Council might consider adding a review date to the policy.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations (FR), as seen on the Council's website show a review date of April 2024 with the previous review taking place 13 <sup>th</sup> March 2023 and are based on the NALC Model Financial Regulations. <b>RECOMMENDATION:</b> At the next annual review, Council should look to review the Procurement Thresholds amendments as in Section 11 (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1 <sup>st</sup> January 2022). <b>COMMENT:</b> Council might consider adding a review date to the policy.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Town Council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to

<sup>1</sup> Section 151 Local Government Act 1972 (d)

	be responsible for the administration of the financial affairs of the relevant authority - Financial Regulations 1.9.
<p><b><i>Additional comments:</i></b> The Standing Orders and Financial Regulations were not reviewed during the period under audit (1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024). It was noted that both these documents were on the council agenda for 8<sup>th</sup> April 2024, the minutes were not yet available.</p>	

<p><b>Section 3 – Payment controls</b>                      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.</p>	
<p><b>Evidence</b></p>	<p><i>Internal auditor commentary</i></p>
<p>Is there supporting paperwork for payments with appropriate authorisation?</p>	<p>YES</p> <p>A selection of random payments were cross checked against payment authorisation reports, Rialtas, bank statements and invoices and all were found to be correct.</p> <p><b>RECOMMENDATION:</b> The Town Council should ensure retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</p> <p>It was noted payments made in August were approved by email, but not documented within the official council documentation.</p> <p><b>RECOMMENDATION:</b> In accordance with the council Financial Regulations 5. Banking Arrangements and Authorisation of Payments, council is required to disclose a detailed list of all payments within the minutes or as an attachment.</p> <p>5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be initialled by the Mayor of the Council. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.</p>

Where applicable, are internet banking transactions properly recorded and approved?	YES	<p>The Council's Financial Risk Assessment advises 10. If payments are made by internet bank transfer evidence will be retained to show which members authorised the payment(s). Council has recently implemented a system whereby all invoices include the information of who raised the payments and subsequently authorised. This is then followed up by spot checks carried out by one of two Financial Scrutineers.</p> <p>Council currently has three authorised bank signatories, with the Clerk or Deputy Clerk raising the payment and one of the signatories then authorising.</p> <p>A full schedule of payments is issued to councillors at the meeting for approval.</p>
Is VAT correctly identified, recorded, and claimed within time limits?	YES	<p>VAT is correctly identified in the councils accounting package with quarterly submissions made to HMRC.</p> <p>Council recorded the following claims for 2023/2024:</p> <p>April to June £6,916.81 = received 27/07/23              July to September £5,480.28 = received 09/11/23              October to December £5,044.50 (£5,045.67 received including £1.17 interest) = received 13/02/24              January to March = £7,439.96 = not yet received</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	N/A	The council does not have the General Power of Competence
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	S137 payments are clearly identified in the cashbook with a total allocation of £3,430.05 for 2023/2024 all of which evidence a direct benefit to the community.

<sup>2</sup> Localism Act

<sup>3</sup> 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 £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
<b>Additional comments:</b> The council clearly understands s.137 and uses the power appropriately.		

<b>Section 4 – Risk management</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The risk assessment documentation was provided online for 2024/2025 (not the year under review) providing details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The risk assessments were considered and adopted by council at a meeting held 13 <sup>th</sup> March 2023 and then again at a meeting held 8 <sup>th</sup> April 2024.
<i>Is there evidence that risks are being identified and managed?</i>	NO	<b>COMMENT:</b> The clerk confirmed that no risk assessment documents had been reviewed during year under audit following a change in clerk, but that this has now been addressed for 2024/2025 with a Financial Risk Assessment, Risk Assessment Register, Security Risk Assessment and Staff Employment Risk Assessment in place. The lack of review of the risks being managed during the period under review has resulted in the Annual Internal Audit Report Control Objective C. 'This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.' being given a 'NO' response. Council is aware that risk assessment needs to focus on the safety of the Town Council's assets and in particular its money.

<p><i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee <b>and</b> has been reviewed on an annual basis?</i></p>	<p><i>Partly Met</i></p>	<p>Council has insurance in place under a policy for local councils with Zurich Municipal, Policy Number: YLL-272003-4212 which shows core cover for the following: Public / Products liability: £15m; Hirers Liability £2m; Employers Liability £10m and Fidelity Guarantee of £1m.                  This is on a 5 Year Contract, expiring 1<sup>st</sup> April 2025.  <b>RECOMMENDATION:</b> That the council reviews its insurance policy on an annual basis, even though on a 5-year agreement, to ensure the policy is up to date and provides appropriate cover.                  Following the previous audit, the council increased its Fidelity Guarantee from £500k to £1m as recommended by the internal auditor.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>	<p><i>YES</i></p>	<p>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 by implementing a portfolio of risk assessment documents. These were not reviewed during the period under audit, but were confirmed as adopted at a meeting held 8<sup>th</sup> April 2024.</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 appointment<sup>5</sup></i></p>	<p><i>NO</i></p>	<p>By reviewing the terms of reference for internal audit the council would demonstrate 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.</p>
<p><b>Additional comments:</b></p>		

<sup>4</sup> Accounts and Audit Regulations

<sup>5</sup> Practitioners Guide

<b>Section 5 – Budgetary controls</b>		
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		
<b>Evidence</b>		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	NO	<p>There is no evidence that the council prepared and agreed the budget for 2023/2024.</p> <p>At a Property and Finance Committee meeting held 23<sup>rd</sup> January 2023 a councillor reported the budget figures were to be circulated to councillors prior to the full council meeting for formal ratification.</p> <p>Evidence was found of this email being circulated by the then Clerk/RFO to councillors on 3<sup>rd</sup> February 2023.</p> <p>This was then detailed on the Town Council agenda for the meeting held Monday 13<sup>th</sup> February 2023, '8bii – Resolution to approve the adoption of the budget for the year 2023/2024'.</p> <p>On reviewing the minutes there is no evidence that this agenda item was discussed or approved.</p> <p>Draft budget papers were viewed on the website for 2023/2024.</p> <p><b>RECOMMENDATION:</b> Evidence should be documented detailing the Town Council reviewed and considered the budget in detail ensuring the appropriate setting of the precept.</p> <p>The lack of evidence during the period under review has resulted in the Annual Internal Audit Report Control Objective D. 'The Precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.' being given a 'NO' response.</p>
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	NO	<p>The precept was set at £215,000 for 2023/2024.</p> <p>At a meeting of the Property and Finance Committee held 23<sup>rd</sup> January 2023 the precept amount was approved.</p> <p>As above, this was then placed on the agenda for the full council meeting to be held 13<sup>th</sup> February 2023, '8bii – Resolution to approve the precept remains £215,000 for the year 2023/2024'.</p>

		<p>There was no evidence provided within the full council meeting minutes to document this being discussed or approved.  <b>RECOMMENDATION:</b> The precept amount should be agreed at a meeting of full council and clearly minuted.</p>
<i>Regular reporting of expenditure and variances from budget</i>	NO	<p><b>RECOMMENDATION:</b> Council is advised, in accordance with its own standing order 17c to provide quarterly statements showing evidence of comparisons between budgeted and actual income and expenditure to form the basis of approval for virements in accordance with Council's own Standing Orders or amend Standing Order 17c to reflect the frequency with which budget monitoring exercises are carried out.</p> <p>There is no evidence to document the reporting of expenditure and variances from the budget during the course of the year.</p>
<i>Reserves held – general and earmarked<sup>6</sup></i>	YES	<p>The Council, as at year-end, had Earmarked Reserves totalling £421,721 with General Reserves of £184,334.</p>
<b><i>Additional comments:</i></b>		

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<sup>6</sup> 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



<b>Section 6 – income controls</b>		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
<b>Evidence</b>		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	YES	Income received is reported to full Council. <b>RECOMMENDATION:</b> As recommended at the previous internal audit review, council should look to record the income received in the council minutes, or as an attachment to provide a transparent financial trail.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £215,000 from East Suffolk Council for the period under review which agrees to the Council Tax Authority Notification.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?<sup>7</sup></i>	YES	During the year under review, Council received two CIL receipts totalling £11,411.29 with expenditure of £9,681.13. Remittance advices were viewed, alongside bank statements detailing the income.
<i>Is CIL income reported to the council?</i>	YES	Income is reported to council, with the CIL forming part of the Earmarked Reserves. The annual report has been published on the authorities website.
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	

<sup>7</sup> Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	YES	
<i>Has it been published on the authority's website?</i>	YES	
<b><i>Additional comments:</i></b>		

<b>Section 7 – petty cash</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Is petty cash in operation?</i>	YES	The council operates a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	YES	All transactions are recorded separately on the accounting software and reconciled accordingly. The petty cash is separated from the day-to-day transactions of other accounts.
<b>Additional comments:</b>		

<b>Section 8 – Payroll controls</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 2 employees on its payroll at the period end of 31 <sup>st</sup> March 2023 seeing a change in Clerk through the year. Employment contracts were not reviewed during the internal audit but the Clerk to the Council confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
<i>Minimum wage paid?</i>	NO	No employee is paid the national minimum wage.
<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 are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, 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	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on four payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	YES	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider.
<i>Have pension re-declaration duties been carried out</i>	YES	Re-declaration to the Pension Regulator is due June 2025.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations. t:
<b>Additional comments:</b>		

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<sup>8</sup> The Pension Regulator – [website click here](#)

<b>Section 9 – Asset control</b>		
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.		
<b>Evidence</b>		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	<i>Partly Met</i>	<p>The Asset Register for 2023/2024 was viewed on the Council website, and approved at meetings held 13<sup>th</sup> March 2023 and then at a meeting 8<sup>th</sup> April 2024.</p> <p>The register reflects those items listed under insurance and within the Town Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2024) is £2,029,564.</p>
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	<i>YES</i>	<p>Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has 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.</p>
<i>Are records of deeds, articles, land registry title number available?</i>	<i>YES</i>	<p>Records of deeds, articles, and land registry title numbers were discussed during the internal audit with the clerk being made aware of the requirements to detail this information within the Asset Register. There are currently 2 leases with solicitors under review.</p>

<sup>9</sup> Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	NO	<p><b>RECOMMENDATION:</b> The clerk confirmed that no review of the asset register had been carried out during year under audit due to a change in clerk, but that this has now been addressed for 2024/2025 with the document recorded as approved at the meeting held 8<sup>th</sup> April 2024. The lack of review during the period under review has resulted in the Annual Internal Audit Report Control Objective H. 'Asset and investment registers were complete and accurate and properly maintained' being given a 'NO' response.</p>
<i>Cross checking of insurance cover</i>	Partly Met	<p>Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule. Specific cover for specialised items is listed within the insurance document.</p> <p><b>COMMENT:</b> As detailed in Section 4. council should look to review its insurance policy on an annual basis, even though on a 5-year agreement, to ensure the policy is up to date and provides appropriate cover – specifically for the specialised items listed.</p>
<b>Additional comments:</b>		

<b>Section 10 – bank reconciliation</b>	
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.	
<b>Evidence</b>	
Internal auditor commentary	
<p><i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i></p>	<p><i>Partly Met</i></p> <p>Bank Reconciliations are conducted on a monthly basis and are produced by the accounting software and stored in the office. These were viewed by the Internal Auditor.  <b>RECOMMENDATION:</b> As recorded within the previous audit, in accordance with the council's own Financial Regulations 2. Accounting and Audit (Internal and External) council should conduct regular reporting of the reconciliation to council.  <i>2.2. On a regular basis, at least twice a year, and at each financial year end, the appointed financial scrutineers shall verify bank reconciliations (for all accounts) produced by the RFO. The scrutineers shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.</i></p>
<p><i>Do bank balances agree with bank statements?</i></p>	<p><b>YES</b></p> <p>Bank balances agree with period end statements and, as at year end 31<sup>st</sup> March 2024 the balance across the council's accounts stood at £651,172 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.                      Accounts held are as detailed:                      Barclays Current Account £374,463.92                      Ipswich Building Society £81,797.04                      Co-op Investment Account £89,836.48                      Petty Cash £28.49                      Barclays Base Rate Account £105,046.45                      Barclays Saver £1.25</p>



<i>Is there regular reporting of bank balances at Council meetings?</i>	NO	<b>RECOMMENDATION:</b> The Council should be 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. Councils own Financial Regulations state this is to be done on a regular basis, at least twice a year and at each financial year end.
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<b>Section 11 – year end procedures</b>		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounting procedures are appropriately used.
<i>Financial trail from records to presented accounts</i>	YES	There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>	YES	The Council is a smaller authority with gross income and expenditure exceeding £25,000, it is to complete Part 3 - Sections 1, 2 and 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i>	N/A	As the Town Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector's rights during Summer 2023. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Monday 19 <sup>th</sup> June 2023 to Friday 28 <sup>th</sup> July 2023 with the date of the notice being 13 <sup>th</sup> June 2023. 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.
<i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i>	YES	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 <sup>st</sup> March 2023 as it published the following on its website: Annual Internal Audit

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

<sup>11</sup> Accounts and Audit Regulations 2015

		<p>Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p> <p><b>RECOMMENDATION:</b> Council should be aware there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</p>
<p><b><i>Additional comments:</i></b></p>		

<b>Section 12 – internal audit</b>		
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.		
<b>Evidence</b>		<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 <sup>st</sup> March 2023 has been considered and reviewed by the council at their meeting on 8 <sup>th</sup> January 2024.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met	Items raised, still outstanding <ul style="list-style-type: none"> <li>• Council should review the effectiveness of the Internal Audit</li> <li>• Council does not detail the budget figure in minutes, therefore not providing a trail of information for future reference or transparency</li> <li>• Council does not have in place a Website Accessibility Statement in place as required within the Website Accessibility Regulations 2018</li> </ul>
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	SALC were appointed as the Council’s internal auditors for the year ending 31 <sup>st</sup> March 2023 at the meeting of 8 <sup>th</sup> April 2024.
<b>Additional comments:</b>		

<b>Section 13 – external audit for the period under review</b>		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?<sup>12</sup></i>	NO	Council has not formally considered the external audit report at its council meeting.
<i>Has appropriate action been taken regarding the comments raised?</i>	YES	The Clerk confirmed she had actioned the points detailed.
<b>Additional comments:</b>		

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<sup>12</sup> 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.*

<b>Section 14 – additional information</b>		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>	YES	Council held its Annual Meeting of the Town Council at which the Mayor and other Officers were elected on 15 <sup>th</sup> May 2023 in accordance with legislation in place at that time.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Mayor is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the council website for the Register of Interests for all current Town Councillors.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	NO	The Local Government Transparency Code 2015 applies to local authorities, including Town Councils with annual income or expenditure (whichever is the higher) over £200,000. <b>RECOMMENDATION:</b> To ensure compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), council is aware that the following information should be <u>Publish quarterly</u> Individual items of expenditure that exceed £500 Government Procurement Card transactions Invitations to tender for contracts over £5,000 Details of contracts that exceed £5,000 <u>Publish annually</u>

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

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

		<p>Details of all land and building assets                  Grants to Voluntary, Community and Social Enterprise Organisations                  Details of number of employees whose remuneration is over £50K and job title                  Due to the required documentation not being published on the council website, this has resulted in the Annual Internal Audit Report Control Objective 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' being given a 'NO' response.</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	YES	The Council is correctly registered with the IO as a data controller in accordance with legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Partly Met	<p>Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a Data Protection &amp; Information Policy that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p> <p><b>RECOMMENDATION:</b> That council considers adding to its GDPR documents: Impact assessments, Privacy notices, (published inc. for employees and evidence of review), Procedures for dealing with freedom of information requests.</p>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	NO	<p>The council has not published a Website Accessibility Statement.</p> <p><b>RECOMMENDATION:</b> In accordance with the Website Accessibility Regulations 2018, council should look to publish such statement.</p>
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	Partly Met	Council is in the process of implementing official email addresses for new members will soon be migrating existing councillors to the same system.

<sup>15</sup> Data Protection Act 2018

<sup>16</sup> Website Accessibility Regulations 2018

<sup>17</sup> Practitioners Guide

<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby a back-up of the council's data is taken and stored appropriately to a cloud-based system.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	NO	The clerk advised TOR were adopted but were no longer accessible, so Committees will be adopting new TOR following the APM.
<b>Additional comments:</b>		

It was noted by the Internal Auditor, that many of the documents that were not reviewed and updated during the period under audit, were done in error following a change in staffing.

The new clerk advised many of these items have already been dealt with, and council is looking to become compliant over the period of 2024/2025.

Signed: J. Lawes

Date of Internal Audit Visit: 18<sup>th</sup> April 2024

Date of Internal Audit Report: 18<sup>th</sup> April 2024

On behalf of Suffolk Association of Local Councils