

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	Julie Lawes

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

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses 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.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<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 th 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. RECOMMENDATION: At the next annual review of the Standing Orders council should look to update the Procurement thresholds in Section 18 as amended 1 st January 2024 – detailed below under Financial Regulations. COMMENT: 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 th March 2023 and are based on the NALC Model Financial Regulations. RECOMMENDATION: 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 st January 2022). COMMENT: 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)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to

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

Section 3 – Payment controls	
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.	
Evidence	<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	<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>RECOMMENDATION: 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>RECOMMENDATION: 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: 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? ²	N/A	<p>The council does not have the General Power of Competence</p>
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	<p>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.</p>

² Localism Act

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £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.
Additional comments: The council clearly understands s.137 and uses the power appropriately.		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	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 th March 2023 and then again at a meeting held 8 th April 2024.
<i>Is there evidence that risks are being identified and managed?</i>	NO	COMMENT: 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 and 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 1st April 2025. RECOMMENDATION: 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 reviewed⁴</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 8th 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 appointment⁵</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>Additional comments:</p>		

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	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 23rd 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 3rd February 2023.</p> <p>This was then detailed on the Town Council agenda for the meeting held Monday 13th 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>RECOMMENDATION: 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 23rd 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 13th 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. RECOMMENDATION: 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>RECOMMENDATION: 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 earmarked⁶</i>	YES	<p>The Council, as at year-end, had Earmarked Reserves totalling £421,721 with General Reserves of £184,334.</p>
Additional comments:		

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

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	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. RECOMMENDATION: 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?⁷</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	

⁷ 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	
<i>Additional comments:</i>		

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	YES	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.
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 2 employees on its payroll at the period end of 31 st 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?⁸</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:
Additional comments:		

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

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	<i>Partly Met</i>	<p>The Asset Register for 2023/2024 was viewed on the Council website, and approved at meetings held 13th March 2023 and then at a meeting 8th 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>

⁹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	NO	<p>RECOMMENDATION: 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 8th 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>COMMENT: 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>
Additional comments:		

Section 10 – bank reconciliation	
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.	
Evidence	
Internal auditor commentary	
<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. RECOMMENDATION: 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>YES</p> <p>Bank balances agree with period end statements and, as at year end 31st 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	RECOMMENDATION: 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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Section 11 – year end procedures		
Evidence		<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 AGAR¹⁰ 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 declared 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 th June 2023 to Friday 28 th July 2023 with the date of the notice being 13 th 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?¹¹</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 st March 2023 as it published the following on its website: Annual Internal Audit

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ 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>RECOMMENDATION: 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><i>Additional comments:</i></p>	

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Auditor’s Report for the year ending 31 st March 2023 has been considered and reviewed by the council at their meeting on 8 th 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"> • Council should review the effectiveness of the Internal Audit • Council does not detail the budget figure in minutes, therefore not providing a trail of information for future reference or transparency • Council does not have in place a Website Accessibility Statement in place as required within the Website Accessibility Regulations 2018
<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 st March 2023 at the meeting of 8 th April 2024.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	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.
Additional comments:		

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

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	Council held its Annual Meeting of the Town Council at which the Mayor and other Officers were elected on 15 th May 2023 in accordance with legislation in place at that time.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	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. RECOMMENDATION: 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>

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

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

		<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)?¹⁵</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 & 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>RECOMMENDATION: 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?¹⁶</i>	NO	<p>The council has not published a Website Accessibility Statement.</p> <p>RECOMMENDATION: 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?¹⁷</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.

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

<i>Is there evidence that electronic files are backed up?</i>	<i>YES</i>	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>	<i>NO</i>	The clerk advised TOR were adopted but were no longer accessible, so Committees will be adopting new TOR following the APM.
<i>Additional comments:</i>		

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: 18th April 2024

Date of Internal Audit Report: 18th April 2024

On behalf of Suffolk Association of Local Councils