

Interim Internal Audit Report for Felixstowe Town Council for the period ending 30th September 2024

Clerk	Ash Tadjrishi
RFO (if different)	As above
Chairperson	David Rowe
Precept	£664,727
Income To Date	£784,746.76
Expenditure To Date	£462,237.28
General reserves	£668,967.34
Earmarked reserves	£929,925.28
Audit type	Interim
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 Scribe to form the basis of its accounts. All transactions are well referenced and provide an effective tool for the basis of the council’s financial controls. The ledger is well maintained and up to date.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	YES	Accounts are reported as income and expenditure in accordance with Proper Practices.
<i>Is the cash book up to date and regularly verified?</i>	YES	The accounting records are up to date and regularly verified by council providing good evidence to support the council’s underlying statements.
<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.

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	Town Council approved and adopted its Standing Orders at a meeting of full council held 15 th May 2024. Following a recommendation from the 2023/2024 year-end internal audit review, the Finance & Governance Committee reviewed and updated the procurement thresholds at a meeting held 5 th June 2024. COMMENT: The Standing Orders on the website do not detail the updated procurement threshold figures and require amending to the adopted version (sections 18. Av,F,G).
Are Financial Regulations up to date and reviewed annually?	YES	The Town Council reviewed and adopted the Financial Regulations at its meeting held 15 th May 2024. At a further meeting held 19 th June 2024 the council resolved to adopt the newly released NALC Financial Regulations 2024 which include the changes to the procurement thresholds. These are published on the council website.
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish 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 be responsible for the administration of the financial affairs of the relevant authority as stated in Financial Regulations 1.5.

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be authorised in accordance with Proper Practices. Internal Controls state two members of the Town Council must sign every cheque, invoice and schedule of payments. The signatories should consider each cheque or bank payment against the relevant invoice, sign the invoice and initial the cheque counterfoil and payment schedule. The schedule of accounts is approved and signed by two authorised councillors and the RFO, these were evidenced and published on the council website.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with Financial Regulations (7. Electronic Payments). A full list of payments is produced and published on the website with council approving payments at its meetings. The schedule of accounts, as published, details the two nominated councillors who have signed off the payments for approval. The bank signatories were confirmed at the Annual Council Meeting held 15 th May 2024. COMMENT: Councils Internal Control Statement makes reference to its Financial Regulations 6.8 for electronic payments. This requires updating following the adoption of the new NALC Financial Regulations 2024. Electronic Payments are now referenced under Item 7.

Is VAT correctly identified, recorded, and claimed within time limits?	YES	In accordance with the Town Councils adopted Financial Regulations (13.6) the RFO ensures that VAT is correctly recorded in the council accounting software and that any VAT return required is submitted by the due date. Income was recorded as received to the value of £3,797.18 on 24 th April 2024 and £1,720.25 on the 2 nd September 2024 as evidenced on the bank statement.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	YES	Council adopted the General Power of Competence at its meeting held 17 th May 2023 for the current term.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	Council uses its adopted discretionary General Power of Competence to provide funding to the benefit of its area and inhabitants.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	YES	Council has a Public Works Board Loan: PW493956. Interest payments are made in March and September of each year at a set figure of £17,365.97. The PWBL statement was evidenced by the internal auditor noting a balance of £249,798.04 with a deduction then paid of £17,365.97 as recorded on the Scribe accounting records and evidenced on the bank statement dated 23 rd September 2024.
<p>Additional comments: Council considered and approved continued investment with Close Brothers for a fixed period of one year at its meeting of full council held 19th June 2024 with additional financial investments deferred to the Finance & Governance Committee.</p> <p>At a meeting of the Finance & Governance Committee to be held 23rd October 2024, consideration is to be given to the next step against a debtor owing £1,660.68 to which a County Court Judgement was issued.</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.

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	At a meeting of full council held 15 th May 2024, councillors reviewed and adopted the Risk Management Policy and Risk Register for Felixstowe Town Council. The Register and Policy are published on the Town Council website and detail the steps taken to identify and manage financial and procedural risks.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council has evidenced that it takes active steps to identify and manage financial risks, through regular reviews internally through staff and council managed procedures, and externally through the Internal and External Audit Reviews.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils with Zurich Municipal which shows core cover for the following: Public Liability £15m, Products Liability £10m, Employers Liability £10m, Hirers Liability £2m, Business Interruption on x4 premises £100k and Fidelity Guarantee of £2m. Insurance cover is also in place for 4 x premises listed as Walton Community Hall, Broadway House Day Centre, Cemetery Buildings and Felixstowe Town Hall. Council is in a long-term agreement ending 31 st March 2025. At a meeting held 6 th March 2024 council confirmed adequate cover was still in place for the remaining term.

<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>YES</p>	<p>The council has adopted and published its Internal Control Statement for 2024/2025 on the public website. This was reviewed at its meeting of full council held 19th June 2024 following recommendation from the Finance & Governance Committee at a meeting held 5th June 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>YES</p>	<p>Council resolved to approve the effectiveness of the internal audit for 2024/2025 at a meeting of full council held 19th June 2024 following recommendation from the Finance & Governance Committee detailing a review at its meeting held 5th June 2024.</p>

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budgeted expenditure for the year 2024/2025 of £843,383 was approved at the Town Council meeting of 10 th January 2024 following a recommendation from the Finance & Governance Committee as recorded within its minutes of the meeting held 6 th December 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £664,727 for 2024/2025, as confirmed at the above meeting, with the paperwork demonstrating that this was a 5.54% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Internal Controls advise the Finance and Governance Committee meets six times during the financial year. As evidenced from the information published on the council website, members of the Committee monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters reporting to full council where required providing full transparency of the council accounts and regular reporting.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as of 30 th September 2024 documented general reserves of £668,967.34 and earmarked reserves of £929,925.28. At a meeting of full council held 19 th June 2024 it was resolved to approve and adopt the General and Earmarked Reserves Policy 2024-2026 as recommended by the Finance & Governance Committee.

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 (13. Income) and entered onto the Scribe accounting system. A summary of receipts and payments for the period of 1 st April to 30 th September 2024 is documented on the council website as being reported at a meeting of the Finance & Governance Committee on 23 rd October 2024.
<i>Is income reported to full council?</i>	YES	In accordance with the Council’s Standing Orders (17. Accounts and Accounting Statements), income received is reported to full Council and documented within the Finance & Governance Committee meeting report.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £664,727 from East Suffolk Council. Evidence was provided showing a full audit trail from the precept being discussed at the Finance & Governance Committee meeting 6 th December 2023 and approved at the Town Council meeting 10 th January 2024, then being served on the Charging Authority and being paid in the Council bank account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	YES	The CIL report for 2023/2024 is published on the council website and details the following:
<i>Is CIL income reported to the council?</i>	YES	£235,394.38 Income carried over from the previous year £158,023.77 Income received £33,665.00 Expenditure

⁷ Community Infrastructure Levy Regulations 2010

<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	£359,753.15 Total End Balance The retained CIL balance forms part of the councils earmarked reserves.
<i>Has an annual report been produced?</i>	YES	The CIL Working Group reports to Finance & Governance Committee
<i>Has it been published on the authority's website?</i>	YES	

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	Council operates a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	YES	In accordance with Financial Regulations (10. Petty Cash), the council operates a petty cash system. At the Annual Council Meeting held 15 th May 2024, the Town Clerk, Deputy Clerk and Civic Events Officer were authorised by Council to withdraw up to £250 per month from Council’s bank account by way of an Open Credit Agreement for the purposes of maintaining a Petty Cash float. This is managed by the Finance Assistant and the Deputy Clerk with the funds held securely in a locked safe. Petty cash vouchers are attached to each receipt and signed by two members authorising payment. All transactions are recorded on the Scribe accounting system.

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 16 members of staff employed at period end 30 th September 2024. Employment contracts were not reviewed during the internal audit, but it was confirmed Contracts of Employment are in place with one staff member being on a zero hour contract.
<i>Has the Council approved salary paid?</i>	YES	Salaries are approved by council as detailed within the schedule of accounts published on the website.
<i>Minimum wage paid?</i>	YES	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	Council has in place a Personnel Committee with delegated powers assigned with managing staff matters. Agendas and minutes of the Committee are published on the council website.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	In accordance with Proper Practices the payroll function records deductions for PAYE and NI paid to HMRC. Council uses Payflow to distribute its staff salaries. Cross checks were made on payments made in May, July and September 2024, which included details on tax, national insurance contributions and pension contributions.

<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. Council records payments to both the SCC Pension scheme and Nest.
<i>Have pension re-declaration duties been carried out</i>	YES	Evidence was provided documenting the Town Clerk had reassessed all staff for auto-enrolment and that the council was compliant. This was recorded within the Personnel Committee minutes dated 3 rd April 2024. It was added that the redeclaration to the Pension Regulator was last made on 1 st November 2022.
<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.

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

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register as published on the council website documents a total declared value of £330,339.10 for year end 31/03/2024. This shows an increase in value of £6,270.16 from 31/03/2023. The Asset Register was reviewed by the Assets and Services Committee at a meeting held 24 th April 2024 and approved at the Annual Council Meeting held 15 th May 2024 where it was resolved to be adopted.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	The value of assets is included in the Asset Register.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	No records of deeds, articles, land registry title number documents were viewed at the time of audit.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council advised it did not hold any licences or leases for assets sited at third party property.
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register details annual reviews by the Assets and Services Committee, followed by approval by the Felixstowe Town Council at the Annual Council Meeting.

⁹ Practitioners Guide

<i>Cross checking of insurance cover</i>	YES	Council has ensured that its schedule of cover is appropriate to the assets held. At a meeting held 6 th March 2024 council confirmed adequate cover was still in place for the remaining term.

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliations are completed on a monthly basis and recorded as reviewed and signed by the appointed bank reconciliation signatory at the Finance & Governance meetings. These were evidenced as checked and signed by the appointed councillor and the Town Clerk, and took place at meetings held 5 th June and due 23 rd October 2024.
<i>Do bank balances agree with bank statements?</i>	YES	Bank statements, the bank reconciliation and cashbook as of 30 th September 2024 were evidenced and were all in agreement with that recorded. Council holds five accounts being a Business Current Account, Business Savings Account, Town Council Savings Account, Close Brothers Account, Nationwide Account and a petty cash float.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	At the Annual Council Meeting held 15 th May 2024 a designated councillor was confirmed as the Quarterly Bank Reconciliation signatory for 2024/2025. Balances across the Council's accounts are recorded within the reconciliation reports at the Finance and Governance Meetings.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced at year end on an income and expenditure basis.
<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>	N/A	The Internal Auditor completed an interim review.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	Council is not 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 2023-2024, the Council correctly provided for the exercise of elector's rights. The dates set for the inspection of the Council's accounts and associated documents were Friday 21 st June 2024 to Thursday 1 st August 2024 with the notice date of 19 th June 2024 as published on the council website.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	YES	In accordance with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million the following were noted to have been published on the Town Council website: Annual Internal Audit Report of the AGAR Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Notice of the period for the exercise of public rights

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		Notice of Conclusion of Audit Section 3 – External Auditor Report and Certificate Annual Internal Audit Report, page 3.
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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	Following a full review by the Finance & Governance Committee at a meeting held 5 th June 2024, the Town Council gave consideration to the 2023/2024 Internal Audit Report issued by SALC at its meeting held 19 th June 2024 noting that there were no significant actions arising from the report and therefore no action plan was required to be submitted to the External Auditor.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Appropriate action has been taken.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	SALC were appointed as the Council's internal auditors for the period of 2024/2025 which included an interim report and a year end report. This was agreed at a meeting of Council held 19 th June 2024 following a review by the Finance & Governance Committee at a meeting held 5 th June 2024.

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	YES	Council has on its agenda for the Finance & Governance Committee to receive the External Auditors report on the Annual Governance & Accountability Return for the financial year 2023/2024 at a meeting to be held 23 rd October 2024.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters identified.

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

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	The Annual Meeting of the Town Council was held on the 15 th May 2024 at which the Mayor and other Officers were elected, with in accordance with legislation the first item of business being the election of the Chair.
<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 minutes are approved by council as a true record of the meeting held. RECOMMENDATION: It is recommended the Town Council approves member absences rather than just recording them. The Local Government Act 1972 s85 states the following; ‘Subject to subsections (2) and (3) below, if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason <u>approved by the authority</u> before the expiry of that period, cease to be a member of the authority.’
<i>Is there a list of members’ interests held?</i>	YES	Evidence was seen on the East Suffolk Council website the Register of Interests for Parish Councillors with a direct link from the Town Council website.
<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.

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><i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i></p>	<p>YES</p>	<p>To ensure full compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), Council has published the following information in accordance with the relevant timescales: Publication quarterly: 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. Publication annually: Details of all land and building assets. Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart</p>
<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i></p>	<p>YES</p>	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Reference: ZA979399 Expiry: 25th September 2025</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>YES</p>	<p>Council has adopted a number of GDPR Policies that provide clear information on the responsibilities and obligations of the Council in respect to the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i></p>	<p>YES</p>	<p>A website accessibility statement has been published on the council website and details a review date of 20th August 2020.</p>
<p><i>Does the council have official email addresses for correspondence?¹⁷</i></p>	<p>YES</p>	<p>The Town Clerk and Councillors all use a secure gov.uk email address as recommended in the Practitioners Guide.</p>

¹⁵ Data Protection Act 2018
¹⁶ Website Accessibility Regulations 2018
¹⁷ 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 on a cloud-based system.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Council reviewed the Terms of Reference for its Committees at the Annual Council Meeting held 15 th May 2024 and are published on the website.
<p>Additional comments:</p> <p>ACM 15th May 2024 resolved the Business Plan 2024-2028 be approved and published.</p> <p>The Internal auditor would like to thank the staff at Felixstowe Town Council for their support in enabling completion of the interim internal audit.</p> <p>The Town Council has evidenced excellent overall practice, demonstrating effective governance arrangements and clear thorough reporting of financial matters.</p>		

Signed: ***J. Lawes***

Date of Internal Audit Visit: 21st October 2024

Date of Internal Audit Report: Monday 21st October 2024

On behalf of Suffolk Association of Local Councils