

Felixstowe Town Council Interim Internal Audit Report for the period ending 30th September 2025

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| Clerk | Ash Tadjrishi |
| RFO (if different) | As above |
| Mayor | Councillor Corrine Franklin |
| Precept 2025/2026 | £ 717,436 |
| Total Income (2024/2025) | £ 1,028,285 |
| Expenditure (2024/2025) | £ 989,332 |
| General reserves (2024/2025) | £ 344,597.21 |
| Earmarked reserves (2024/2025) | £ 984,068.13 |
| Audit type | Interim Audit |
| 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 2025/26 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. | | |
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| Evidence | | <i>Internal auditor commentary</i> |
| <i>Is the ledger maintained and up to date?</i> | YES | The Council uses Scribe Accounting to produce reports on an income and expenditure basis and ensures that the financial transactions of the Town Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls. |
| <i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> | YES | In accordance with Proper Practices, the Town Council operates on an income and expenditure basis, with gross income / expenditure exceeding £200k. |
| <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. The Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the Council on both a monthly and annual basis. This provides good evidence to support the council's underlying statements. |
| <i>Is the arithmetic correct?</i> | YES | Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point. |
| Additional comments: | | |

| Section 2 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes. | | |
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| Evidence | | <i>Internal auditor commentary</i> |
| Have Standing Orders been adopted, up to date and reviewed annually? | YES | <p>The Town Council's Standing Orders are based on the latest model issued by the National Association of Local Councils (NALC) and incorporate the provisions of the Model Councillor Code of Conduct. They are fully compliant with current legislation and have been adapted to ensure they remain relevant and appropriate to the specific needs of the Town Council.</p> <p>The Standing Orders are reviewed annually by the Finance and Governance Committee, which then makes recommendations for approval to Full Council. The most recent review took place on 19 March 2025, with Full Council approval granted on 21 May 2025.</p> <p>The Council recognises the importance of ensuring that its Standing Orders are not only tailored to the organisation but also regularly reviewed, remain fit for purpose, and are adhered to in accordance with best practice.</p> |
| Are Financial Regulations up to date and reviewed annually? | YES | <p>Financial Regulations as published on the Town Council website are based on the NALC Model Financial Regulations 2025 with provisions included as outlined under NALC Advice Note - Procurement – 8 January 2024.</p> <p>These were reviewed by the Finance and Governance Committee at a meeting held 19th March 2025 and approved by full council 21st May 2025.</p> |
| Has the Council properly tailored the Financial Regulations? | YES | The 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 be responsible for the administration of the financial affairs of the relevant |

¹ Section 151 Local Government Act 1972 (d)

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| | | authority. This is in accordance with its Financial Regulations 1.5 which states the Clerk has been appointed the RFO. |
| <i>Additional comments:</i> | | |

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> |
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| Is there supporting paperwork for payments with appropriate authorisation? | YES | A selection of random payments were cross checked against the cash book, bank statements and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. |
| Where applicable, are internet banking transactions properly recorded and approved? | YES | Internet banking is operated in accordance with the Council Financial Regulations and is used for the settlement of the Council's expenditure. Payments are checked by two councillors against invoices and online authorisation is then completed. A schedule of payments is submitted to the Council for approval at each meeting, signed by two councillors and the Responsible Financial Officer and is also published on the Council website. |
| Is VAT correctly identified, recorded, and claimed within time limits? | YES | Council has received VAT in two payments for the year so far as identified in the Scribe cashbook and on bank statements. VAT Returns were submitted and payments received of £2,817.92 on 23 rd April 2025 and £4,687.75 on 21 st July 2025. |
| Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ² | YES | The Council confirmed it met the eligibility criteria to exercise the General Power of Competence as adopted at its meeting held 17 th May 2023. |

² Localism Act

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| Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate? | N/A | Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law. The Civic and Community Committee consider grant applications prior to recommendation to council. |
| Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements? | YES | Council has a Public Works Loan Board PW493956 repayment schedule in place with one payment made up to 30 th September 2025 of £17,365.97 with a further second payment scheduled as budgeted for within the accounts. |
| Additional comments: | | |

Section 4 – Risk management

The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.

| Evidence | | Internal auditor commentary |
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| <i>Is there evidence of risk assessment documentation?</i> | YES | The Town Council's Risk Management Policy and Risk Register detail the key strategic and operational risks associated with the functions of a smaller authority, along with the control measures in place to mitigate and manage those risks effectively. These documents form a core component of the Council's internal control framework and support compliance with proper practices in governance and accountability. The Policy and Register were reviewed by the Finance and Governance Committee at its meeting on 19 th March 2025. Following this review, both documents were adopted by Full Council at its meeting held on 21 st May |

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 £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

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| | | 2025. The Council recognises the importance of regularly reviewing and updating these documents to ensure they remain relevant, comprehensive, and aligned with the Council's risk profile and statutory responsibilities. |
| <i>Is there evidence that risks are being identified and managed?</i> | YES | The Council recognises that effective risk assessment must prioritise the safeguarding of its assets, with particular emphasis on financial resources. There is clear evidence that the Council has undertaken appropriate actions to identify and assess key risks and has actively considered the necessary decisions and controls required throughout the year to manage those risks. This approach supports the Council's objective to minimise the likelihood of financial loss or reputational harm. |
| <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 | <p>The Council maintains insurance under a specialist policy for local authorities, provided by Zurich Municipal. Competitive quotations were obtained and considered at the Finance and Governance Committee meeting held on 19 March 2025. Following this review, it was agreed that the Council would enter into a three-year Long-Term Agreement (LTA) with Zurich Municipal, commencing on 1 April 2025 and expiring on 1 April 2028.</p> <p>The policy provides the following levels of cover:</p> <ul style="list-style-type: none"> • Public Liability: £15 million • Employers' Liability: £10 million • Hirers' Liability: £2 million • Business Interruption: covering all premises • Fidelity Guarantee: £2 million <p>The policy includes cover for four properties and motor vehicles owned by the Council.</p> <p>The adequacy of insurance cover was reviewed by the Finance and Governance Committee at its meeting on 15 January 2025 during which the Committee identified the need for additional cyber insurance coverage. Council obtained a separate cyber-attack insurance policy through Gallagher Insurance, providing cover for one year, expiring on 31 March 2026.</p> |

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| | | All insurance arrangements, including the LTA with Zurich and the additional cyber cover, have been approved by Full Council and are recorded in the relevant meeting minutes. |
| <i>Evidence that internal controls are documented and regularly reviewed⁴</i> | YES | At the meeting of the Finance & Governance Committee held 4 th June 2025 in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it was confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances. This was confirmed by full council at its meeting held 18 th June 2025. |
| <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> | YES | In accordance with the Accounts and Audit Regulations 2015, the Town Council formally reviewed the scope and effectiveness of its internal audit arrangements, reviewed by the Finance & Governance Committee at a meeting held 4 th June 2025 and confirmed by full council on the 18 th June 2025. |
| Additional Comments: | | |

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

| Section 5 – Budgetary controls | | |
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| The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. They will look for evidence of good practice in that the key stages of the budgetary process have been followed | | |
| Evidence | | Internal auditor commentary |
| <i>Verify that budget has been properly prepared and agreed</i> | YES | The budget for the year 2025/2026 was approved at the Council meeting of 8 th January 2025 and was set at £913,616 as recommended by the Finance and Governance Committee following a meeting held 4 th December 2024. The budget is clearly published on the council website giving full transparency of the allocation of funds. |
| <i>Verify that the precept amount has been agreed in full Council and clearly minuted</i> | YES | The precept was set at £717,436.00 for 2025/2026, as approved by full council at a meeting held 8 th January 2025. |
| <i>Regular reporting of expenditure and variances from budget</i> | YES | The minutes of Committee meetings document that each Committee monitors its own budget, reviewing income, expenditure and variances, reporting back to full Council. The Council has designated an appointed bank signatory, as authorised at a meeting of full Council held 21 st May 2025 who checks the bank reconciliations and Scribe against the bank statements. |
| <i>Reserves held – general and earmarked⁶</i> | YES | Council accounts as at 30 th September 2025 documented Earmarked Reserves of £991,967.84, with General Reserves of £787,301.33. |
| 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 | | |
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| The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this. | | |
| Evidence | | Internal auditor commentary |
| <i>Is income properly recorded and promptly banked?</i> | YES | A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money and that income received is promptly banked. |
| <i>Is income reported to full council?</i> | YES | Income received is reported within the income and expenditure reports produced by Scribe and submitted to Council. All are evidenced to have been recorded correctly within the accounting system. |
| <i>Does the precept recorded agree to the Council Tax Authority's notification?</i> | YES | Council received precept in the sum of £717,436 from East Suffolk District Council for 2025/2026 with two payments of £358,718 received April and September 2025. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account. |
| <i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i> | YES | Council has produced and published its Annual CIL Report for 2024/2025 on the Town Council website. In accordance with Legislation CIL Regulation 62a the Town Council is aware that it must publish its reports no later than the 31 st December annually detailing their CIL receipts, expenditure and retained funds for future use. This report was produced by the Responsible Financial Officer and verified by the Chairman of the Finance and Governance Committee. |

⁷ Community Infrastructure Levy Regulations 2010

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| <i>Is CIL income reported to the council?</i> | YES | CIL receipts received are reported at the Finance & Governance Committee within the financial reports. A full report detailing the CIL payments received by the Council to date along with timescales by which the monies should be expended was documented. |
| <i>Does unspent CIL income form part of earmarked reserves?</i> | YES | The CIL Annual Report for 2024/2025 detailed a retained balance of £410,754.17 which is held as an Earmarked Reserve specifically allocated and in accordance with the Regulations. |
| <i>Has an annual report been produced?</i> | YES | The Annual CIL Statement for 2024/2025 was approved by full council at the Annual Council meeting held 21 st May 2025 where it was authorised to be published on the council website and sent to East Suffolk Council. |
| <i>Has it been published on the authority's website?</i> | YES | The Annual CIL Statement for the year 2024 - 2025 has been uploaded onto the Council's website. |
| <i>Additional comments:</i> | | |

| Section 7 – petty cash | | |
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| 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 at which a float of £250.00 has been approved by council as in accordance with Councils Financial Regulations 10.1. |
| <i>If appropriate, is there an adequate control system in place?</i> | YES | All cash received is banked intact, and vouchers for payments made through petty cash kept alongside receipts to provide a financial evidence trail. The petty cash system is recorded within the Scribe Accounting system providing a clear record and reconciliation of transactions made. |
| Additional comments: | | |

| Section 8 – Payroll controls | | |
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| 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 15 employees on its payroll at the period end of 30 th September 2025. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place. |
| <i>Has the Council approved salary paid?</i> | YES | The Personnel Committee met 2 nd October 2024 and 2 nd April 2025 at which appraisals, training, staffing arrangements and budgets were discussed and approved. |
| <i>Minimum wage paid?</i> | YES | The Council is a member of the Living Wage Foundation and pays its employees at least the National Living 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 | 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 legislation. |
| <i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i> | YES | In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed. |
| <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. |

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

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| <i>Have pension re-declaration duties been carried out</i> | YES | Council confirmed during the previous internal audit review that the pension re-declaration had been completed with the Pension Regulator for all qualifying staff. |
| <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. |
| Additional comments: | | |

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 |
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| <i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i> | YES | The Town Council Asset Register for year ended 31 st March 2025 was reviewed by the Council Asset and Services Committee on 23 rd April 2025, and approved by full council at the meeting held 21 st May 2025. The Asset Register reflects those items listed under insurance and within the Town Council's remit for maintenance and ownership. The Scribe Asset Register documents assets at a total value of £340,429.00 as at 30 th September 2025. |
| <i>Is the value of the assets included? (Note value for insurance purposes may differ)</i> | YES | The Asset Register documents the values of the assets, date acquired and the location / responsibility of which it belongs. |

⁹ Practitioners Guide

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| <i>Are records of deeds, articles, land registry title number available?</i> | <i>N/A</i> | Records of deeds, articles, land registry title number were not reviewed during the internal audit. |
| <i>Are copies of licences or leases available for assets sited at third party property?</i> | <i>N/A</i> | The Council has previously advised it does not hold any assets on third party property. |
| <i>Is the asset register up to date and reviewed annually?</i> | <i>YES</i> | The asset register was approved by the Council at its meeting held 21 st May 2025 following a review by the Asset and Services Committee on 23 rd April 2025. |
| <i>Cross checking of insurance cover</i> | <i>YES</i> | Council ensured, when seeking quotations for renewal on 1 st April 2025 that adequate cover was in place for all assets. |
| <i>Additional comments:</i> | | |

| Section 10 – bank reconciliation | | |
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| 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 cross checked against bank statements. These are then signed by the Responsible Financial Officer and authorised by a member of the Finance and Governance Committee. |
| <i>Do bank balances agree with bank statements?</i> | YES | Bank balances agree with period end statements and as at 30 th September 2025 the balance across the council's accounts stood at £1,775,221.89 as recorded on the Scribe bank reconciliations. |
| <i>Is there regular reporting of bank balances at Council meetings?</i> | YES | In accordance with the Council Standing Orders quarterly reporting of account balances is undertaken at the Finance and Governance Committee meetings with the last report evidenced in the minutes of the meeting held 4 th June 2025, with the next meeting scheduled 15 th October 2025. The appointed bank reconciliation signatory completes monthly reviews of accounts. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making. |

| Section 11 – year end procedures | | |
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| Evidence | | Internal auditor commentary |
| <i>Are appropriate accounting procedures used?</i> | YES | Accounts are produced 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 | Interim audit. |
| <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 2024-2025, the Council correctly provided for the exercise of elector's rights during Summer 2025. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Friday 20 th June 2025 to Thursday 31 st July 2025 with the date of the notice being 18 th June 2025. |
| <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 complied with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2025 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement |

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

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| | | 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. |
| <i>Additional comments:</i> | | |

| Section 12 – internal audit | | |
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| 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 | | Internal auditor commentary |
| Has the Council considered the previous internal audit report? | YES | The Internal Audit Report for the period ending 31 st March 2025 was formally considered by and approved for adoption by the Finance and Governance Committee at the meeting held 4 th June 2025. This was then approved by full council on 18 th June 2025. |
| Has appropriate action been taken regarding the recommendations raised? | N/A | The Committee resolved that there were no formal recommendations arising from the report and therefore, no action plan was required. |
| Has the Council confirmed the appointment of an internal auditor? | YES | SALC were appointed to continue as the Councils internal auditor, undertaking a half-yearly and year-end audit on the basis of Section 4 of the Accountability and Governance Practitioners Guide 2024 at a meeting of full council held 18 th June 2025. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration. |
| Additional comments: | | |

| Section 13 – external audit for the period under review | | |
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| The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered. | | |
| Evidence | | Internal auditor commentary |
| Has the Council considered the previous external audit report? ¹² | N/A | Due to this being an interim audit, council has not yet met to consider the external audit report. |
| Has appropriate action been taken regarding the comments raised? | N/A | As above |
| 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 | | |
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| 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 | | Internal auditor commentary |
| Was the annual meeting held in accordance with legislation? ¹³ | YES | The Annual Meeting of the Town Council was held on 21 st May 2025 where the first item on the agenda was the election of the Mayor. |
| Is there evidence that Minutes are administered in accordance with legislation? 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 / Chair of the meeting, is given formal approval to sign the minutes. |
| Is there a list of members' interests held? | YES | The Town Council provides a clear link to the Register of Members Interests for all councillors on its official website. |
| Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document? | N/A | Council does not have any Trustee Responsibilities. |
| Has the Transparency Code been correctly applied, and information published in accordance with current legislation? | YES | To ensure compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), council is aware that in accordance with legislation, the following information should be published on its website. <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> Details of all land and building assets Grants to Voluntary, Community and Social Enterprise Organisations |

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

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| | | Details of number of employees whose remuneration is over £50K and job title |
| <i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i> | YES | <p>Under the Freedom of Information Act 2000, Public Authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a Publication Scheme and to publish information covered by the scheme. The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. ZA979399 expires 25th September 2026.</p> <p>It is noted that Council reviewed and approved its Publication Scheme detailing the type of information the Council holds and how it is available to the public at the Finance and Governance Committee meeting held Wednesday 19th March following by the Annual Council meeting held Wednesday 21st May 2025.</p> <p>This is reviewed annually with the next review scheduled by the Finance and Governance Committee to take place March 2026, followed by full council at the Annual Meeting in May 2026.</p> |
| <i>Is the Council compliant with the General Data Protection Regulation requirements?</i> | YES | <p>From 2025/2026 there will be the addition of assertion 10 in the Annual Governance and Accountability Return which focuses on digital and data compliance.</p> <p>Within this part of the requirement is that the Council ensures compliance with UK GDPR and the Data Protection Act 2018, in addition to having an IT Policy, which council is currently adopting, and conducting regular data audits. The Data Protection Act 2018 supplements the GDPR and classifies a Town Council as both a Data Controller and a Data Processor. Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that provide 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> |

¹⁵ Data Protection Act 2018

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| | | <p>Part of the compliancy for assertion 10 within the 2025/2026 Annual Governance Statement will be that Councils must ensure they:</p> <ul style="list-style-type: none"> • Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully. • Implement a Data Protection policy on data handling, storage and sharing. • Provide regular training to ensure all staff and members are trained on data protection principles and practices. • Secure data using appropriate technical and organisational measures to protect personal data from breaches. |
| <i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i> | YES | <p>Council has a Website Accessibility Statement published on its website detailing the technical information along with the methods used for testing the website, the steps being taken to improve accessibility and how the site is being improved.</p> <p>From 2025/2026 there will be the addition of assertion 10 in the Annual Governance and Accountability Return which focuses on digital and data compliance. Within this part of the requirement is that the Council ensures content meets the WCAG 2.2 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 and is regularly reviewed.</p> |
| <i>Does the council have official generic email addresses hosted on an authority owned domain, for correspondence?¹⁷</i> | YES | <p>Council operates with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity. Furthermore, it ensures that sensitive information is handled in a controlled environment. This helps to maintain an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.</p> |

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

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|---|--------------------|--|
| <i>Does the council have an IT policy that is tailored to the council?</i> | <i>In progress</i> | Under the new assertion 10 for 2025/2026, all smaller authorities (excluding parish meetings) <u>must</u> also have an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations. Council has confirmed this is in progress and due to be submitted to the Finance and Governance Committee at its October 2025 meeting. |
| <i>Is there evidence that electronic files are backed up?</i> | YES | Council's day to day records are automatically backed up to a cloud based secure system. |
| <i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i> | YES | The Finance and Governance Committee conducts an annual review of its Terms of Reference for Committees, with the latest review taking place on 19 th March 2025. The revised Terms were subsequently presented to Full Council for approval on 21 st May 2025. |
| <i>Additional comments:</i> | | |

Signed: J. Lawes

Date of Internal Audit Visit: 6th October 2025

On behalf of Suffolk Association of Local Councils

Date of Internal Audit Report: 6th October 2025