

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

Clerk	Greg Diaper
RFO (if different)	Greg Diaper with Financial Assistant Karen Hall
Chairperson	Councillor Robin Sanders
Precept	£494,522
Income To Date	£546,152
Expenditure To Date	£187,118
General reserves	£339,582
Earmarked reserves	£582,354
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 Rialtas Omega accounting to form the basis of its accounts. All transactions are well referenced and provide an effective tool for the basis of the council’s internal 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 recorded on an income and expenditure basis 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 and provides 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	The Town Council reviewed and adopted its Standing Orders at a meeting of council held 24 th July 2024. These are published on the council website.
Are Financial Regulations up to date and reviewed annually?	YES	The Town Council reviewed and adopted the new Financial Regulations as issued by NALC at its meeting held 18 th September 2024. 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 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 authority.

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.
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 council website with council approving payments at its monthly meetings. The Summary of Payments, as published on the council website details the nominated councillors who have signed off the payments for approval.
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 councils accounting software and that any VAT return required is submitted by the due date. Council reported two VAT returns made at the time of audit. Qtr One = Sales and other outputs £2,172.02; Purchases and other inputs £-11.23. Total payment made £2,183.25 to HMRC 02/08/2024. Qtr Two = Sales and other outputs £2,067.50; Purchases and other inputs £10,395.57. Total net claim to HMRC £8,328.07.

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 16 th May 2023 for the current term. At a meeting of the Town Council held 12 th June 2024, councillors approved a total of 15 organisations to benefit from its grant scheme to a total value of £26,000.
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?	N/A	Council has no loans. A balance of £4,000 was budgeted within the council accounting report however is no longer required.
Additional comments:		

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	
<p><i>Is there evidence of risk assessment documentation?</i></p>	<p>YES</p> <p>At a meeting of full council held 18th September 2024, councillors reviewed and adopted the Risk Management Scheme for Woodbridge Town Council and requested a standalone Risk Management Scheme for buildings on the council estate be prepared for consideration at a future meeting.</p> <p>33 x Risk Assessment documents were submitted to the Internal Auditor which included Fire Risk Assessment documents completed by Exemplifire. It was noted of these 8 fire assessment documents, they all detailed suggested review dates within 2023. Councils' usual procedure is to undertake the assessment every five years in order to comply with the Health & Safety at Work Act and Electricity at Work Regulations and in the interim agreed to undertake remedial works as proposed following the Fire Risk Assessments on the Council's estate.</p>
<p><i>Is there evidence that risks are being identified and managed?</i></p>	<p>YES</p> <p>Council has evidenced that it has taken steps to identify and manage financial risks, documenting at its Finance Committee meeting held 25th September 2024 that the council's budget has now exceeded 500,000euros and that it no longer qualifies for compensation under the FSCS scheme. Action is underway to mitigate this risk.</p> <p>In addition, the multiple other Risk Assessments documented by the council notes regular assessment and review of the risks being managed.</p> <p>At the review of the Woodbridge Town Council Health and Safety Audit (HSAA) completed on 22nd February 2024, it was recorded that the Town Clerk was to have the document reviewed, signed and dated by a Senior Director at the Annual Meeting in May 2024.</p> <p>COMMENT: This has now been postponed taking place at the November 2024 meeting.</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>	YES	<p>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, Employers Liability £10m and Fidelity Guarantee of £1m. In addition, cover is provided for 12 premises alongside Business Interruption for all premises. All Risks cover is provided and additional items detailed.</p> <p>Insurance cover was approved by full council at a meeting held 18th October 2023 and re-confirmed at the Annual Meeting held 22nd May 2024. Council entered into a three-year agreement commencing 1st November 2023 and ending 1st November 2026.</p>
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	<p>The council has adopted and published its Internal Control Statement for 2023/2024 on the public website.</p> <p>This was reviewed at its meeting of full council held 6th December 2023, with the next review due December 2024.</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>	YES	<p>Council reviewed the effectiveness of the internal audit within its Internal Control Statement at a meeting of full council held 6th December 2023.</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 budget for the year 2024/2025 was approved at the Town Council meeting of 26 th January 2024 following a recommendation from the Finance Committee as recorded within its minutes of the meeting held 25 th January 2024.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £494,522 for 2024/2025, as confirmed at the above meeting, with the paperwork demonstrating that this was a 16.7% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Council records monthly reviews of the budget against income and expenditure at its Town Council meetings. This information is published on the council website providing transparency of the council accounts.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at 30 th September 2024 documented general reserves of £339,582 and earmarked reserves of £582,354. Expenditure of £5,634.00 has since been made making the ongoing balance £576,720.25. As detailed in Section 4. Risk Management, council has recognised that the funds held in reserves exceeds that of which would be covered by the FSCS scheme and are looking to make provision for the re-distribution of these funds having opened up another account. COMMENT: Council is yet to adopt a reserves policy as recommended within a previous internal review.

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) with full details and evidenced documentation in the council minutes and on the council website.
<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.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £494,522 from East Suffolk Council. Evidence was provided showing a full audit trail from the precept being discussed at the Finance Committee meeting 23 rd January 2024 and approved at the Town Council meeting 26 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: £110,284.28 Income carried over from the previous year £6,840.14 Income received £28,561.69 Expenditure £88,562.73 Total End Balance
<i>Is CIL income reported to the council?</i>	YES	
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	The retained CIL balance forms part of the councils earmarked reserves.
<i>Has an annual report been produced?</i>	YES	

⁷ Community Infrastructure Levy Regulations 2010

		For the period of 2024/2025 council has to date recorded an additional income of £8,386.00 as reported to full council within its Income & Expenditure report 31/08/2024.
<i>Has it been published on the authority's website?</i>	YES	To date £1340.83 of CIL funds has been spent at Kyson School. Council has split its available CIL into appropriate headings to ensure accurate management of its funds, ensuring it remains separated from the day-to-day expenditure. Council has future plans for expenditure, and expects another payment in the autumn.

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. This is managed by the Finance Assistant to the Town Clerk, who then reports directly to the Town Clerk, reporting expenditure for that period. All payments are supported by receipts and reported within the council accounts.

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 7 members of staff employed at period end 30 th September 2024, 6 of which are contracted and one on a zero hours contract. Employment contracts were not reviewed during the internal audit but it was confirmed Contracts of Employment are in place.
<i>Has the Council approved salary paid?</i>	YES	Salaries are approved by council as detailed within the Expenditure Report.
<i>Minimum wage paid?</i>	N/A	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	Council has in place a Staffing 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	Council uses Moneysoft payroll services which is operated in accordance with HM Revenue and Customs guidelines. Cross checks were made on 5 staff payments, 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. 6 of the 8 recorded staff members are in a Pension Scheme.
<i>Have pension re-declaration duties been carried out</i>	YES	Evidence was provided documenting the Town Council completing its re-declaration to the Pension Regulator on 18 th July 2023.
<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 £906,480.07 for year end 31/03/2024. This shows an increase in value of £9,013.05 from 31/03/2023 as recorded in the Asset Register. The Asset Register was reviewed by the Town Council at a meeting held 20 th March 2024 and then further reviewed at the Annual Council meeting held 22 nd May 2024.
<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>	YES	Council reports at its Annual Meeting details of leases held by the council. The majority of leases are held by the Town Clerk within a secure stored area, all of which have been digitalised and saved in the cloud-based server. The solicitor holds hard copies of the originals held in their strongroom.

⁹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register details annual reviews by the Town Council in March of each year with the council confirming the completion of the review of its inventory of land and other assets at its meeting held 22 nd May 2024.
<i>Cross checking of insurance cover</i>	YES	At review and acceptance of the three-year insurance cover with Zurich Municipal, council ensured all assets were appropriately covered by its insurance schedule.

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 at the Town Council meetings. Details of which are published on the council website.
<i>Do bank balances agree with bank statements?</i>	YES	Bank statements, the bank reconciliation and cashbook as at 30 th September 2024 were evidenced and were all in agreement with that recorded. Council holds four accounts being a Business Current Account, a Money Manager Account, Suffolk Building Society Account and a petty cash float.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are reported at each meeting of council. The minutes of meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on an income and expenditure basis and all found to be in order.
<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 was 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 RFO had set the dates for the inspection of the Council's accounts and associated documents as Monday 3 rd June 2024 to Friday 12 th July 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

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

		<p>Notice of the period for the exercise of public rights Notice of Conclusion of Audit Section 3 – External Auditor Report and Certificate Sections 1 and 2 of the AGAR as audited. Annual Internal Audit Report, page 3.</p>
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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	The Town Council gave consideration to the 2023/2024 Internal Audit Report issued by SALC at its meeting held 22 nd May 2024.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council considered the report and decided to remain with its current process in the recording of absences and sought clarification on the recommendation regarding the valuation of the council building assets. COMMENT: Council is yet to adopt a Reserves Policy.
<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 22 nd May 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 recorded receipt of the Annual Governance & Accountability Return (AGAR) for 2023/2024 at its meeting of full council held 18 th September 2024.
<i>Has appropriate action been taken regarding the comments raised?</i>	YES	The External Auditor recorded that the smaller authority had confirmed it was not compliant with governance assertion 5 in Section 1, Box 5, but had provided the appointed auditor with an adequate explanation for non-compliance and the actions to be taken. Council has since evidenced that it has reviewed and adopted a Risk Management Policy as approved by full council at its meeting held 24 th July 2024 and subsequent reviews by the Finance Committee.

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 22 nd May 2024 at which the Chair, Vice-Chair and other Officers were elected, with in accordance to 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.
<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 Town 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>	YES	Woodbridge Town Council holds Elmhurst and Kingston Field in trust which is administered as part of the estate and has no separate financial records.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	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;

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

		Publication annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	YES	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Reference: Z5069580 Expiry: 15 th October 2024 Payments are collected annually by direct debit to ensure constant coverage.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	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.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	YES	A website accessibility statement has been published on the council website and details a creation date of 7 th August 2023.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	The Town Clerk and Councillors all use a secure gov.uk email address as recommended in the 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 22 nd May 2024.

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

Additional comments:

The Internal auditor would like to thank the Town Clerk and Financial Assistant for their support in enabling completion of the interim internal audit.

The Town Council has evidenced excellent overall practice, demonstrating effective governance arrangements and clear thorough reporting of financial matters.

This audit was completed remotely.

Signed: ***J. Lawes***

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 17th October 2024

On behalf of Suffolk Association of Local Councils