

Internal Audit Report for Woodbridge Town Council for the period ending 31 March 2026

Clerk	Greg Diaper
RFO (if different)	As above
Chairperson	Councillor Nigel Phipps
Precept	£555,624
Income	£739,971
Expenditure	£568,684
General reserves	£125,596
Earmarked reserves	£592,285
Audit type	Annual - non-exempt authority
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 – 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 Standing Orders as published on the council website were adopted at a meeting of council held 21 st May 2025 and detail they are based on the model published by the National Association of Local Councils (NALC), updated in 2022. Comment: Council should look to update to the NALC Model 2025 which includes revisions to Section 14 and 18.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the council website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note Council approved its Financial Regulations 21 st May 2025 followed by the Finance Council approving revisions at a meeting held 24 th September and minor amendments adopted by full council at its meeting held 15 th October 2025.
Has the Council properly tailored the Financial Regulations?	YES	The Financial Regulations have been tailored to the Town Council detailing regular reviews to ensure accuracy.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority in accordance with Financial Regulations 1.5.

¹ Section 151 Local Government Act 1972

Section 2 – 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	Following a recommendation from the Finance Committee held 15 th January 2025 at which thorough discussions were held on the proposal of the budget for the coming year, Town Council, in accordance with the Local Government Finance Act 1992 and the Local Government Act 1972, approved its budget for the 2025/2026 financial year in order to set its annual precept as confirmed at a meeting held 22 nd January 2025.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £555,624 for 2025/2026, as confirmed at the above meetings, with the paperwork demonstrating that this was an increase of 7.2% over that set the previous year, the equivalent of a Band D annual payment of £156.95, an increase of £10.59.
<i>Regular reporting of expenditure and variances from budget</i>	YES	At each meeting, the Council carried out regular documented reviews of income and expenditure against the approved budget, in line with its Standing Orders. This enabled the Council to retain effective control of its finances and approve virements within agreed budget headings.
<i>Reserves held – general and earmarked²</i>	YES	The council, as at year-end, had earmarked reserves totalling £592,285 with the balance being general reserves of £125,596 with overall total reserves standing at £717,881.
Additional comments: Woodbridge Town Council has followed the recommended key stages as to the budgetary process for the year:		

² 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

decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.

Section 3 – 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 Omega 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. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	YES	Council operates on an Income and Expenditure accounting process and understands that the accounting statements will include all of the transactions for the year where the council has received economic benefits or given other economic benefits irrespective of the year in which they are paid. Council is aware that under Proper Practices they are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years.
<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 the financial position and provides good evidence to support the council’s underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 4 – 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 approved payments within the council minutes, cashbook, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. A schedule of both due and retrospective regular payments is submitted for approval at each meeting. This is also published on the Council's website.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with the Council's own Financial Regulations 7.9 and is used for the settlement of the Council's expenditure. Council uses a two-tier system for authorisation. Regular fixed sums made by Standing Orders (FR 7.10) and variable direct debits (FR 7.8) are approved by council and maintain the two-tier authorisation system.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is reclaimed in accordance within the statutory timescales and guidance as operated by HM Revenue and Customs and is identified in the cash book as detailed below. Council is fully up to date with its submissions with bank statements evidencing receipt of payment. Period: Q1 - 1 st April 2025 to 30 th June 2025 amount £17,480.79 Q2 – 1 st July 2025 to 30 th September 2025 amount £4,809.49 Q3 – 1 st October 2025 to 31 st December 2025 amount £15,479.89 Q4 – 1 st January 2026 to 31 st March 2026 amount £29,657.03

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	YES	It is confirmed council adopted the General Power of Competence on the 16 th May 2023. <i>Comment: Whilst there is no statutory obligation, it is considered best practice that the council formally confirm its eligibility to exercise the General Power of Competence on an annual basis, at the Annual Meeting of the Council. This will ensure continued compliance with the relevant statutory criteria, particularly in relation to the proportion of elected members and the clerk’s qualifications, both of which may change over time. Regular confirmation demonstrates good governance and provides a clear audit trail that the Council remains entitled to rely on the power.</i>
Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	There were no payments identified as being made under this power for the year under review due to council holding the General Power of Competence. Council uses the GPoC to issue any grants or donations as recommended by the Grants Working Party which are then approved by full council issued in rounds in June and October 2025
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
<i>Additional comments:</i>		

³ Localism Act

⁴ 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.

Section 5 – Income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against the cashbook and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received in accordance with its Financial Regulations 13.
<i>Is income reported to full council?</i>	YES	Income received is reported to full Council within the financial reports in accordance with council’s Financial Regulations and detailed in the supporting documentation.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £300,350 from East Suffolk Council for the period under review as reported to full Council within its Financial Statements at its meetings in May and October 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?⁵</i>	YES	The council has complied with the reporting provisions set out in the Community Infrastructure Levy Regulations 2010 (as amended). This includes the preparation and timely publication of an annual report by 31

⁵ Community Infrastructure Levy Regulations 2010

		December, detailing CIL receipts, expenditure, project activity and retained balances. The report has been made publicly available on the council website.
<i>Is CIL income reported to the council?</i>	YES	CIL received is reported to full council within the Financial Reports. For the period of 2025/2026 council recorded total income of £6,878.33.
<i>Does unspent CIL income form part of earmarked reserves?</i>	YES	The annual report for 2025/2026 details a retained balance of £47,600.00. In accordance with Regulations this has been allocated in an earmarked reserve detailed as 355 Changing Places which is a live project with East Suffolk Council. A further £25k has been added from the council earmarked fund to give a retained figure of £72,600k. Comment: Council must ensure the CIL funds remain separate to that of general expenditure and that council keeps details of the CIL balance and its expenditure / income excluding the added £25k from Woodbridge Town Council funds.
<i>Has an annual report been produced?</i>	YES	The council has complied with its duty to produce annual reports that detail the amount of CIL funds received and spent and has demonstrated it understands the requirements to comply with its duty to produce and publish the annual report.
<i>Has it been published on the authority's website?</i>	YES	The Annual CIL Statement for the year 2025/2026 has been uploaded onto the Council's website.
Additional comments:		

Section 6 – 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	A year end balance of £88.65 was recorded within the cashbook for the period under review.
<i>If appropriate, is there an adequate control system in place?</i>	YES	The petty cash system is operated in accordance with the councils Internal Controls and Financial Regulations. It was noted at the meeting of the Finance Committee held 25 th February 2026 consideration was given to the replacement of petty cash with a payment / corporate card.
Additional comments:		

Section 7 – 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	Council has implemented a system whereby bank reconciliation is correctly verified by the council at each meeting. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective. Documentation is published on the council website for full transparency.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and as at year end 31 st March 2026 the balance across the council's accounts stood at £744,679.04 as stated in the year end bank reconciliation and draft Accounting Statements.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are presented at each meeting of full Council. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. 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 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 8 employees on its payroll at the period end of 31at March 2026. 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	All salary payments are approved by council with a Staffing Committee in place to manage employee contracts, salary points, working hours, budgets and support for training. Council has noted the requirement to ensure that it formally approves amendments to any employee’s pay, emoluments, or terms and conditions of employment.
<i>Are all employees paid at least the minimum wage?</i>	YES	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	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 and in accordance with Financial Regulations 11.6.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	YES	Council is aware of its pension responsibilities with the Staffing Committee minutes detailing changes in contributions to the Local Government Pension Scheme, there are 8 members of staff registered on the Pension Scheme. Payments are made in accordance with timescales agreed with the Council's Pension Provider.
<i>Have pension re-declaration duties been carried out</i>	YES	At a meeting of full council, it was noted that redeclaration duties had been completed on 18 th July 2023. Comment: Council is aware that it is required to complete a re-declaration of compliance with workplace pension duties every three years in accordance with the Pensions Act 2008, as regulated by The Pensions Regulator with the next one due July 2026.
<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 expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
Additional comments:		

⁶ The Pension Regulator – [website click here](#)

Section 9 – 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	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	YES	The council is a smaller authority with gross income and expenditure exceeding £25,000, it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3.
<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. The RFO had set the dates for the inspection of the council’s accounts and associated documents as Tuesday 3 rd June 2025 to Monday 14 th July 2025 with the date of the notice being 28 th May 2025.
<i>Have the publication requirements been met in accordance with the Regulations?⁸</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

⁷ Annual Governance & Accountability Return (AGAR)

⁸ Accounts and Audit Regulations 2015

		<p>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 31st March 2025 as it published the following on its website:</p> <p>Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.</p>
<p><i>Additional comments:</i></p>		

Section 10 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The Risk Assessment documentation as reviewed provides details of the risks associated with the functioning of the council and the measures that the council will undertake to mitigate such risks. Council holds multiple risk assessment documents, with amendments of the Risk Management Scheme proposed by the Finance Committee and subsequent approvals by full council at meetings held 24 th September 2025 FC and 15 th October 2025 Full Council, and 25 th February 2026 FC and 18 th March 2026.
<i>Is there evidence that risks are being identified and managed?</i>	YES	The Town Council has undertaken regular reviews of its risk assessments to ensure that they remain current, relevant, and reflective of operational activities. These reviews demonstrate a proactive approach to identifying and managing risks, supporting effective internal control and governance arrangements. The ongoing monitoring and updating of risk assessments provides assurance that the Council is maintaining appropriate safeguards and responding to changes in its operating environment.
<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 through Zurich Municipal being in its third year of a three-year long-term agreement. The Policy Schedule evidences cover from 1 st November 2024 to 1 st November 2026 which showed 12 premises and core cover for the following: Employer Liability: £10m; Public Liability: £15m and Fidelity Guarantee of £1m. Full Council reviewed its insurance cover at a meeting held 15 th October 2025 and confirmed subject to the RFO ensuring there were no material changes that it be approved.

		Vehicle insurance was also reviewed with cover being provided by Zurich Municipal.
<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting of the Finance Committee held 18 th February 2026, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, 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 then approved at the meeting of full council held 18 th February 2026 for the financial year to 31 st March 2026.
<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 appointment¹⁰</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 as documented in the minutes of the meeting held 21 st May 2025.
Additional comments:		

⁹ Accounts and Audit Regulations

¹⁰ Practitioners Guide

Section 11 – 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?¹¹</i>	YES	The Asset Register documents a year end figure of £980,319.45 and reflects those items listed under insurance and within the Town Council's remit for maintenance and ownership. This was approved by full council at its meeting held 18 th March 2026 and agrees with that detailed on the draft Section 2 Accounting Statements provided by council.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end 31 st March 2026 showed an increase in the asset register covering acquisitions and disposals from the previous year.
<i>Are records of deeds, articles, land registry title number available?</i>	YES	Council provided evidence of leases in place for the foreshore and bed of the River Deben, and the Burial Ground.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	Council has not declared that it has assets on third party property.
<i>Is the asset register up to date and reviewed annually?</i>	YES	The asset register as published on the council website is up to date, reviewed annually and approved by full council as detailed above.
<i>Cross checking of insurance cover</i>	YES	The Asset Register was examined as part of the internal audit, and a sample of items was cross-checked against the insurance schedule to confirm that assets are properly recorded and adequately insured. The

¹¹ Practitioners Guide

		<p>Council holds all-risks insurance cover for its assets, as detailed in the insurance schedule, including furniture, fixtures, and fittings across the premises listed.</p> <p>Council revalued all of its properties by a RICS valuer in order to allow for a tender document to be provided to insurance companies on renewal.</p>
<p><i>Additional comments:</i></p>		

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners’ Guide 2025.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner’s Office (ICO)?¹²</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. Registration: Z5069580 Expiry: 15 th October 2026
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	YES	The Freedom of Information Act 2000 requires every public authority to have a publication scheme. Woodbridge Town Council Publication Scheme is available to view on the council website and details the type of information the council holds and how it will make it available to the public. RECOMMENDATION: The document is dated 2023 and has no review date published. The Publication Scheme is not listed on councils policies to be reviewed. It is recommended that as this is a live document it be reviewed annually to ensure it is up to date and contains relevant information.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	The Council has taken proactive measures to comply with GDPR requirements and has reviewed its data protection policies during the year to ensure they clearly define its responsibilities regarding the collection, use, and safeguarding of personal data in line with GDPR provisions. Suitable data protection policies and procedures are in place, including identified lawful bases for processing personal data, alongside arrangements for effective records management. These measures demonstrate the Council’s commitment to meeting its legal and regulatory obligations.

¹² Data Protection Act 2018

<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 compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), council is aware that the following information should be published:</p> <p><u>Publish quarterly</u></p> <ul style="list-style-type: none"> • 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 <p><u>Publish annually</u></p> <ul style="list-style-type: none"> • Details of all land and building assets • Grants to Voluntary, Community and Social Enterprise Organisations • Details of number of employees whose remuneration is over £50K and job title
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i></p>	<p>YES</p>	<p>Council has a website accessibility statement as published detailing the technical information of the website 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><i>Has website accessibility been tested, at least annually?</i></p>	<p>NO</p>	<p>Council documents the Accessibility Statement as created 7th August 2023 with no further review date published.</p> <p>RECOMMENDATION: The Council should ensure compliance with Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018, including maintenance of an up-to-date accessibility statement and adherence to WCAG 2.1 AA standards, with consideration given to WCAG 2.2 best practice where appropriate. Public sector guidance expects a formal review at least once a year.</p>
<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for</i></p>	<p>YES</p>	<p>Council operates with a .gov.uk email address for the Clerk and Councillors</p>

¹³ Website Accessibility Regulations 2018

<p>correspondence?¹⁴ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk</p>		<p>ensuring that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining 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>
<p>Does the council have an IT policy that is tailored to the council? ¹⁵</p>	<p>NO</p>	<p>At a meeting of the council held 18th March 2026 it deferred the adoption of an IT Policy to allow consideration of a policy more fitting for the Town Council.</p> <p>Comment: To ensure a positive response to assertion 10, Council must demonstrate it understands and is complying with data protection law. Smaller authorities (excluding parish meetings) <u>must</u> have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.</p>
<p>Additional comments:</p>		

¹⁴ Practitioners Guide

¹⁵ Practitioners Guide

Section 13 – 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
<i>Has appropriate action been taken regarding the recommendations raised?</i>	Partly Met

Council had both a year end Internal Audit review for 31st March 2025 and an interim review in October 2025.
 The Internal Audit Report for the period ending 31st March 2025 was considered by full council at a meeting held 21st May 2025 with the Interim Audit taken to full council on 19th November 2025.

Following the recommendations made, council has adopted an Investment Policy, as detailed at its Finance Committee meeting held 25th February 2026, and full council meeting held 18th March 2026.

Outstanding
Recommendation: Council should note that, in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page.
Comment: Loose-leaf minutes should be consecutively numbered to ensure completeness and maintain an effective audit trail. The Council should ensure that its minutes are appropriately controlled and sequentially numbered. The internal auditor is unable to confirm if this has been actioned due to the April 2026 minutes not being published and the May meeting not yet taking place.

Recommendation: That council has in place an IT Policy.
Comment: It is noted this was an agenda item for full council at the meeting held 18th March 2026 but was deferred.

<i>Has the Council confirmed the appointment of an internal auditor?</i> ¹⁶	YES	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2026 at the meeting of full council held 23 rd July 2025. Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.
<i>Has the letter of engagement been approved by full council?</i> ¹⁷	NO	There is no evidence to document that council approved the letter of engagement.
Additional comments:		

¹⁶ Practitioners' Guide

¹⁷ Practitioners' Guide

Section 14 – 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?¹⁸</i>	YES	At a meeting of full council held 17 th September 2025 council noted the conclusion of the audit for the period 2024/2025.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters of concern raised by the external auditor.
Additional comments:		

¹⁸ 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 15 – 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> ¹⁹	YES	The Annual Meeting of the Town Council was held on 21 st May 2025 at which the Chair was elected for the civic year. Council is aware that Section 15 of LGA Act 1972, requires local councils to appoint a Chair (Mayor) as the first business to be transacted at the Annual Council Meeting which is to be held in May.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²⁰	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 Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Council provides a direct link to the East Suffolk Council website which details the Register of Interests for Town Councillors.
<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 & Kingston Field in Trust, which is administered as part of the estate and has no separate financial records.
<i>Is there evidence that electronic files are backed up?</i>	YES	Councils Risk Assessment details that a daily backup of electronic files are completed remotely via React (IT provider) and that data is held in the Cloud.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of Reference of Committees were agreed by full council at its meeting held 21 st May 2025.
Additional comments:		

¹⁹ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

²⁰ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

The Internal Auditor would like to express thanks to the Town Clerk and Financial Assistant for their support in the completion of the internal review. Woodbridge Town Council continues to work to an exceptional standard.

Signed: *J. Lawes*

Date of Internal Audit Report: 27th April 2026

On behalf of Suffolk Association of Local Councils