

# Annual Internal Audit Report 2025/26

WOODBRIDGE TOWN COUNCIL

ENTER PUBLIC WEBSITE ADDRESS [www.woodbridge-suffolk.gov.uk](http://www.woodbridge-suffolk.gov.uk)

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

26/04/2026

27/04/2026

DD/MM/YYYY

Mrs J Lawes (on behalf of SALC)

Signature of person who carried out the internal audit

*J. Lawes*

Date

27/04/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: if the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Woodbridge Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓			
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

20/05/2026

and recorded as minute reference:

25

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

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## Section 2 – Accounting Statements 2025/26 for

### Woodbridge Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	557,589	661,992	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	494,522	555,624	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	106,866	184,347	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	183,611	223,787	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	313,374	460,296	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	661,992	717,881	<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	736,124	744,679	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets	909,585	980,319	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
<b>For Local Councils Only</b>	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**



20/05/2026

Date

I confirm that these Accounting Statements were approved by this authority on this date:

20/05/2026

as recorded in minute reference:

26

Signed by Chair of the meeting where the Accounting Statements were approved



**Woodbridge Town Council – Annual Governance and Accountability Return 2025/26**

**Supplementary note regarding Section 1 (Annual Governance Statement 2025/26),  
Question 10.**

At its Annual Council Meeting Woodbridge Town Council considered sections 1 and 2 of Annual Governance and Accountability Return for 2025/26 – item 25 on the agenda for that meeting was to consider and agree the responses to Section 1 – the detail of that item and minute are provided below:

**Item 25**

**To consider and agree the completion of the responses to the Governance Statement in Part 1 of the Annual Governance and Accountability Report (AGAR) for 2025/26.**

This is the first of a two-part process to be completed before the Town Council submits its accounts for External Audit. The Council is required to confirm, for each of these statements, that it has taken appropriate measures to comply with legislation and guidance, and to prevent fraud/theft. The Full AGAR is provided on SharePoint.

**25. To consider and agree the completion of the responses to the Governance Statement in Part 1 of the Annual Governance and Accountability Report (AGAR) for 2025/26.**

The Town Clerk tabled a paper which provided guidance as to how the Council may respond to each of the accounting statements on Part 1 of the Annual Governance and Accountability Report (AGAR) for 2025/2026.

Following consideration of the paper the Council agreed to answer ‘Yes’ to assertions 1-9, but ‘No’ to assertion 10.

The Council agreed that should any Councillor, following further consideration of the paper disagree with the decision then the Council will re-consider its position



at the June meeting. Councillors were given until Friday 22<sup>nd</sup> May to contact the Town Clerk with concerns; should these not be forthcoming the Chair and Town Clerk may sign off the document.

The AGAR documents states *'Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.'*

Woodbridge Town Council discusses and votes upon each of the responses individually – this has been the Council's process since my employment as Town Clerk in 2021. I (Town Clerk), provide guidance to Councillors on how the Council has complied with the relevant legislation and has in place the correct internal controls to allow for a yes answer to be recommended.

The aforementioned paper that I tabled at the meeting to guide the decision making for each assertion provided the following information in regard of Assertion 10, to which a 'No' answer has been agreed:

### **Assertion 10 - Digital and data compliance**

**We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.**

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

- Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example. **YES**
- All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable). **NO (Ongoing) – The Council's website needs to be reviewed by professional advisor in regard of adherence to statute.**
- All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities

(where applicable). **YES – The Council publishes the information required under the FOI Act.**

- All smaller authorities (excluding parish meetings) must also 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. **NO – The Council has considered and rejected a number of model policies on the subject. Advice being sought from SALC on the matter.**

The Council have been considering how it can accord to requirements of Assertion 10 since November 2025 – at the Council’s meeting that month we noted the requirements of item and Officers were asked to prepare and IT policy for consideration by the Council.

At the Council’s meeting in February, the following item was considered:

**Item 20**

**To consider an IT policy for the Council in order to adhere to new digital compliance requirements as introduced as part 2025 edition of the Practitioners’ Guide.**

**PRACTITIONERS’ GUIDE ASSERTION 10 – DIGITAL COMPLIANCE**

**What is SAPP (Practitioners’ Guide)** – [Small Authorities’ Proper Practice Panel](#) (previously JPAG, Joint Panel on Accountability and Governance).

**What is the Practitioners’ Guide** – It supports the preparation of the Annual Governance and Accountability Return (AGAR) and provides best practice that all councils should follow.

**What is Assertion 10** – A new assertion on the AGAR whereby the Council must state whether it has followed digital and data compliance during the current financial year.

**When does Assertion 10 come into force** – It is in force as of 1 April 2025 and will be part of the AGAR for the financial year ending March 2026.

**Is Woodbridge Town Council currently compliant with Assertion 10?**

What	How	Compliant
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Data protection and security	Using authority-owned email accounts.	Yes
Accountability and transparency	Using authority-owned email accounts.	Yes
Consistency, trust and professionalism	Using authority-owned email accounts.	Yes
Ease of data gathering for Data Subject Access or Freedom of Information requests.	Using authority-owned email accounts.	Yes
IT Policy which covers use of emails.	Having a clear IT Policy	No
Website	Authority-owned, gov.uk website.	Yes
Website accessibility	At a minimum the website must include an <a href="#">accessibility statement</a> which explains why some or all the website is not compliant. This can be carried out if it would place a disproportionate financial burden on the council to update the website.	Yes
Data Protection	Registered with the ICO as a data controller.	Yes
Freedom of Information	Publication scheme.	Yes
Transparency Code	Publishing all documents and financial information required.	Yes

The Council would be unable to answer 'Yes' to Assertion 10 at the current time as we do not have an approved IT policy.

Assertion 10 now makes it clear: councils must protect personal data and ensure up-to-date IT policies that reflect current risks, and not outdated templates. Online research provides that a Council IT policy fit to meet the requirements of Assertion 10 should include the following:

### 1. Purpose and Scope

✔ Example: "This policy applies to all councillors, employees, contractors, and volunteers who use IT systems to carry out council business, whether on council-owned or personal devices."

- ✔ Be clear that it applies to everyone involved. Not just the clerk
- ✔ Cover use of personal devices (e.g. a councillor using their home laptop to read emails)

### 2. Council Email Use

✔ Require all official communications to come from a council-owned email address (e.g. townclerk@woodbridge-suffolk.gov.uk).

🔒 Why? Because if the clerk leaves and everything is on randomclerk@gmail.com, you may lose access to critical information and breach GDPR.

- ✔ Set up a generic, permanent email account
- ✔ Ban forwarding to personal inboxes
- ✔ Include instructions on password strength and email access

### 3. Data Protection and GDPR

✔ Example: "Personal data must not be stored unencrypted on USB sticks, personal laptops, or cloud services like Dropbox unless approved by the council."

- ✔ Remind users the council is a Data Controller and Processor
- ✔ Refer to your existing Data Protection Policy
- ✔ Include guidance on handling FOI requests and subject access requests (SARs)

### 4. Website Management and Accessibility

✔ Your website must meet WCAG 2.2 AA standards and publish all required documents (minutes, AGAR, councillor details, etc.)

! Example failure: A council's website doesn't include a contact page, isn't accessible to screen readers, and doesn't publish financial info, this breaches the Transparency Code and could trigger a complaint.

- ✓ Assign responsibility for updating the website
- ✓ Include frequency checks for accessibility and broken links

## 5. Use of Council Equipment

✓ "Councillors borrowing a council laptop must not install additional software without permission."

- ✓ Specify who owns the equipment and what happens when a role ends
- ✓ Explain how to request IT support or raise security concerns

## 6. Cybersecurity and Online Safety

✓ Require antivirus software, two-factor authentication, and regular updates on council devices.

🔑 Example threat: A councillor clicks on a phishing link in a fake HMRC email and unknowingly installs spyware.

- ✓ Provide guidance on spotting suspicious emails
- ✓ Ban reuse of passwords across personal and council accounts

## 7. Social Media and Communications

✓ Example: "Only the clerk or chair may post on the council's Facebook page. Councillors should not comment as individuals on behalf of the council."

- ✓ Set expectations on tone and professionalism
- ✓ State who can post, moderate, and respond
- ✓ Include rules for WhatsApp, Facebook groups, or local forums

## 8. Training and Review

✓ Example: "All staff and members will receive annual refresher training on IT security and data protection."

- ✓ Include when the policy will be reviewed (annually is best)
- ✓ Mention who is responsible for updates (e.g. clerk, staffing committee)

## ⊘ What Your IT Policy Should Not Do

- ✗ Be too technical. Avoid jargon, this should be accessible to all councillors.
- ✗ Duplicate your Data Protection Policy. Refer to it instead.
- ✗ Include unrealistic rules. For example, don't require weekly backups if no one knows how to do them.
- ✗ Allow personal emails without restriction. Even small councils need digital discipline.

As a member of the National Association of Local Council's (NALC), Officers were able to download the model IT policy produced by NALC to assist Council's in adhering to Assertion 10. That document, edited to reflect the position of the Council, has been uploaded to SharePoint for consideration.

**Members are asked to consider an IT policy for the Council in order to adhere to new digital compliance requirements as introduced as part 2025 edition of the Practitioners' Guide.**

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The minutes from that meeting are provided below – this followed significant discussion by the Council which focused on the inadequacy of the NALC model policy in regard of the IT requirements of Woodbridge Town Council.

**20. To consider an IT policy for the Council in order to adhere to new digital compliance requirements as introduced as part 2025 edition of the Practitioners' Guide.**

The Town Clerk was asked to prepare an updated version of the IT policy for consideration at the March meeting of the Council.

At the April meeting of the Council, an item similar to the February meeting was considered, with the following additional text:

*As the Council did not agree an IT policy during the 2025/26 financial year, it will not be able to answer yes to Assertion 10 on the AGAR. A paper will need to be provided to the external auditor explaining the steps that the Council is taking to ensure compliance with that assertion, and hence the Council must still consider and hopefully agree an IT policy.*

*The NALC model IT policy provided for consideration at the February meeting of the Council was rejected by Members for a number of reasons, but specifically the onerous requirements placed on Members using their personal devices.*

*Uploaded to SharePoint are two policies which could be considered for adaption by the Council. The advanced policy has been supplied by the Clerk of Beaconsfield Town Council, an organisation with a budget in excess of £800,000 and with sixteen Councillors.*

***To consider an IT policy for the Council in order to adhere to new digital compliance requirements as introduced as part 2025 edition of the Practitioners' Guide.***

Despite the provision by Officers, the Council were still unhappy with the content of the IT policies which have been approved and adopted by larger organisations – the minute from the meeting provide:

**20. To consider an IT policy for the Council in order to adhere to new digital compliance requirements as introduced as part 2025 edition of the Practitioners' Guide.**

The Council noted the requirements placed upon the organisation by Assertion 10 of the AGAR which requires the Council to have, amongst other controls, a policy for the management of its IT systems.

Noting the concerns raised by Cllrs. following Cyber Security training provided by the Council's IT support company, the Council agreed it could not adopt either of the policies which had been provided for consideration. The decision was predicated on the use by Members of their own IT equipment to undertake Council business, and the risk that this may provide to the organisation. Council also noted the significant costs involved in providing all sixteen Members with Council supplied and supported IT equipment.

Cllrs. Phipps and O'Nolan, and the Town Clerk, were asked to seek the advice of the Suffolk Association of Local Councils (SALC), in order to guide the Council to a point where it can agree a suitable policy, protecting the interests of the organisation and to accord with Assertion 10. Until that time, the Council noted it would not be able to answer 'Yes' to that assertion on the AGAR.

At the time of writing, advice is being sought from professional bodies about both an IT policy suitable for the organisation, as well as the review of the Council's [website](#) in order to ensure that the content meets accessibility guidelines.

We hope that the information provided satisfies the external auditor that Woodbridge Town Council is taking significant steps to ensure adherence with the requirements of Assertion 10, with the aim being able to answer yes as part of 2026/27 review.

A handwritten signature in black ink, appearing to read 'G E Diaper', with a horizontal line underneath the name.

Mr G E Diaper, Town Clerk and Responsible Financial Officer, Woodbridge Town Council.

11.06.26

**Woodbridge Town Council – Annual Governance and Accountability Return 2025/26  
Supplementary note regarding Section 2 (Accounting Statements 2025/26), question 11.**

Woodbridge Town Council have been advised by the external auditor, PKF Littlejohn, that as part of its response to question 11 of Section 2 of the Annual Governance and Accountability Return, a supplementary note is required to further explain the Council's position as a managing trustee to a charity.

At its Annual Meeting of the Council held on 20<sup>th</sup> May 2026, Woodbridge Town Council agreed its response to question 11 of Section 2 of the Annual Governance and Accountability Return as shown below.

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

The Council made this decision in the knowledge that Woodbridge Town Council is the sole managing trustee of the following charities:

Elmhurst Park Charity (Charity Registration No. 271063)

Kingston Field Charity (Charity Registration No. 304841)

Woodbridge Town Council maintain both public parks for the good of the town and its visitors however do not hold separate bank accounts for each charity – all income and expenditure is managed within the Councils accounts as part of its precept calculations and budget monitoring.

This statement therefore confirms that the finances of the charities managed by Woodbridge Town Council are included within the figures presented in Section 2.



A handwritten signature in black ink, appearing to read 'G E Diaper', with a horizontal line underneath the name.

Mr G E Diaper, Town Clerk and Responsible Financial Officer, Woodbridge Town Council.

11.06.26