

## Internal Audit Report for Saxmundham Town Council for the period ending 31 March 2024

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| Clerk              | Sharon Smith           |
| RFO (if different) |                        |
| Chairperson        | Councillor Di Eastman  |
| Precept            | £ 241,975              |
| Income             | £ 274,187              |
| Expenditure        | £ 288,130              |
| General reserves   | £ 81,880               |
| Earmarked reserves | £ 76,833               |
| Audit type         | Annual                 |
| Auditor name       | <b>Victoria Waples</b> |

### 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 2022/23 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

| <b>Section 1 – proper bookkeeping</b>  |                                    |  |
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| 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. |                                    |  |
| <b>Evidence</b>  | <i>Internal auditor commentary</i> |  |
| <i>Is the ledger maintained and up to date?</i>  | Yes                                | The council use the Omega Financial Software accounting package which produces reports on an Income and Expenditure basis. The software is now cloud based allowing for the software to be accessed via a browser with centrally managed back-ups and upgrades thereby adding an extra layer of encryption and security measures. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. Data entered in a timely manner allows accurate information to be gathered to enable decisions to be made with regards to planning and forecasting. The financial software used by the Council allows the automation of many of its transactions involving income and expenditure and employee payroll, as well as reports and financial statements. |
| <i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i><br>(under Proper Practices, Councils are required to work on an Income & Expenditure basis when their gross income, or gross expenditure, exceeds £200,000 for 3 consecutive years)       | Yes                                | The accounting package has been used for the preparation of the end-of-year accounts on an income and expenditure basis. This includes 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.   |
| <i>Is the cash book up to date and regularly verified?</i>   | Yes                                | Council continues to follow proper practices in ensuring that its accounting procedure gives a more accurate presentation of the authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. The Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information to the Council on both a monthly and annual basis.  |

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| <i>Is the arithmetic correct?</i> | Yes | Spot checks were made and were found to be correct. Cash books are reconciled on a regular basis.<br><i>Comment: The RFO continues with the best practise of ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</i> |
| <b>Additional comments:</b>       |     |   |

| <b>Section 2 – Financial Regulation and Standing Orders</b><br>The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes. |                                    |  |
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| <b>Evidence</b>  | <i>Internal auditor commentary</i> |  |
| Have Standing Orders been adopted, up to date and reviewed annually?   | Yes                                | The Standing Orders, as seen on the Parish Council's website shows an adopted date of 11 <sup>th</sup> March 2024 and are based on the latest model published by the National Association of Local Councils (2018).<br><i>Comment: whilst council is aware of the requirement to ensure that the SOs are fully tailored to the council and that in accordance with proper practices they need to be regularly reviewed, fit for purpose and adhered to, at the next annual review, council should ensure that Standing Order 18av and 18c are amended to reflect the changes to procurement thresholds as identified below.</i>              |
| Are Financial Regulations up to date and reviewed annually?  | Yes                                | Financial Regulations (FR), as seen on the Council's website show a review date of 12 <sup>th</sup> February 2024 having been reviewed at the Finance & Governance Committee and are based on the NALC Model Financial Regulations 2019 with provisions for amendments to the Procurement Thresholds as advised under the Public Contracts (Amendment) Regulations 2022.<br><i>Comment: Council might wish to note the procurement thresholds which were updated from 1 January 2024. The new updated financial regulations will take these figures into account and are available for adoption by councils at the earliest opportunity.</i> |

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| Has the Council properly tailored the Financial Regulations?                  | Yes | The Council's Financial Regulations have been tailored to the Parish Council.   |
| Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup> | Yes | The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority.<br><i>Comment: in accordance with proper practices, council has formally determined in whom the responsibility for the maintenance and preparation of its accounts vests.</i> |
| <b>Additional comments:</b>   |     |   |

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| <p><b>Section 3 – Payment controls</b></p> <p>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.</p> |     |  |
| <b>Evidence</b>   |     | <i>Internal auditor commentary</i>   |
| Is there supporting paperwork for payments with appropriate authorisation?  | Yes | A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with proper practices. Council follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.<br>The RFO has ensured that, where relevant, it has complied with its own Standing Orders and Financial Regulations in terms of procurement and |

<sup>1</sup> Section 151 Local Government Act 1972 (d)

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|   |     | <p>where those regulations require an open invitation and a formal tender process, it has followed them.</p> <p>Council's purchase ledger system follows council's financial regulations with regards to the authorisation of expenditure under FR 4.1 thereby ensuring that the council, as a contracting authority meets its contractual requirements for goods, works and services.</p>   |
| Where applicable, are internet banking transactions properly recorded and approved? | Yes | <p>Council in accordance with Council's Financial Regulation (FR) 6.2, 6.6 &amp; 6.15, retains a two-tier security system for payments which are settled by the BACS system. In the case of BACS payments, the RFO may set up transactions online for approval in advance, once the accounts for payment are approved by the Council two bank signatories shall authorise the transactions online. The system ensures that the instructions for each payment are signed by two authorised bank signatories.</p> <p><i>Comment: whilst this not only protects the RFO and fulfils an internal control objective to ensure the safeguarding of public money, council is also advised to amend FR. 6.16 to include the Assistant Town Clerk / Finance and Administration Officer in line with Appendix A BACS Payment Processes attached to council's own financial regulations.</i></p>  |
| Is VAT correctly identified, recorded, and claimed within time limits?              | Yes | <p>VAT is identified in the cash book and reclaimed on an annual basis. The VAT Assessment File as produced by the accounting package operated by the RFO was reviewed and verified. The year-end recoverable VAT figure of £8,237.06 was seen and interrogated but it is noticed that this differs to that shown on the Trial Balance by £93.70 and is due to the submission of 5 (five) invoices into the accounting system after the year-end VAT claim had been run and submitted.</p> <p><b>Recommendation: the relevant invoices should be added to the next VAT reclaim and a review of the timing of the submission of the VAT reclaim undertaken to ensure that whilst submission is within a timely manner, it is in line with the underlying records.</b></p> <p>The claim of £8,237.06 was submitted on 26<sup>th</sup> April 2024 to HM Revenue and Customs for reclaim. Adjustments to allow for the late submission of the five invoices (in the sum of £93.70) will be made to the next quarterly VAT claim.</p> |

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|  |     | <p>The detail of the claims for Quarter 1 (£7,263.42), Quarter 2 (£2,800.70) and Quarter 3 (£4,868.23) were interrogated and verified from the files submitted for internal audit review. All were deemed to have been settled during the year with appropriate inter account transfers into the Market Hall and Gannon Institute bank accounts in accordance with the reclaims for the two charity's non-business purposes.</p> <p><i>Comment: for the year 2023-2024 VAT has been appropriately identified in relation and correctly coded according to the Council's business and non-business activities within the financial records of the software used by council and the Council has robust arrangements in place for managing its responsibilities regarding VAT.</i></p> |
| Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup> | Yes | <p>Council, having declared that it fulfilled the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CiLCA or higher)), resolved at the meeting of 13<sup>th</sup> November 2023, to use the power until the next relevant Annual Council Meeting (May 2027).</p> <p>The Grant Scheme offered by the Council has clear evidence supporting requests and payments made. Payments incurred under this category totalled £38,649. The website contains a running total of grants awarded to non-profit making organisations, charitable groups and voluntary community groups that will benefit residents of Saxmundham.</p>  |
| Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?          | N/A | Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law.  |
| Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?              | Yes | <p>The council has the following Public Works Board Loans:</p> <ol style="list-style-type: none"> <li>1. PW504085 £190,000 which was drawn down in March 2015. Interest repayments are to be made twice yearly on the nearest working day to 2<sup>nd</sup> May and 2<sup>nd</sup> November. The half yearly annuity payments of £10,688.62 were made on 2<sup>nd</sup> May and 1<sup>st</sup> November 2023. Balance</li> </ol>  |

<sup>2</sup> Localism Act

<sup>3</sup> 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.

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|  |  | <p>outstanding as at 31<sup>st</sup> March 2024 was seen and verified as £31,342.33.</p> <p>2. PW659006 £20,000 (net £19,975) which was drawn down in September 2023, following the submission of a full business case, for the renovation of the Gannon Institute. Payments terms are under a EIP for a 10-year term period with the proposed annual loan payments, as approved by full council, being underwritten by the council. 1<sup>st</sup> repayment was made on 12<sup>th</sup> March 2024 in the sum of £1,525.95. Balance outstanding as at 31<sup>st</sup> March 2024 was £19,000.00.</p> <p>The minutes of full council meeting of 11<sup>th</sup> September 2023 demonstrate approval to transfer the £20,000 loan to the Gannon Institute Trust to offset capital expenditure to be incurred.</p> |
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**Additional comments:**

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| <p><b>Section 4 – Risk management</b></p>  |            |  |
| <p>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.</p> |            |  |
| <p><b>Evidence</b></p>   |            | <p>Internal auditor commentary</p>   |
| <p><i>Is there evidence of risk assessment documentation?</i></p>  | <p>Yes</p> | <p>At the meeting of 19<sup>th</sup> October 2023, council formally reviewed its Risk Management Strategy document for the year 2023-2024. Council is aware that its risk assessment needs to focus on the safety of the parish council's assets and in particular its money, it needs to demonstrate on an annual basis that it has taken actions to identify and assess those risks and that it has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.</p> <p><i>Comment: whilst Council has ensured that it has annually reviewed the risks associated with the functioning of a smaller relevant body are assessed and considered, given its current level of finances, Council is still advised to ensure that measures in place are fully explored throughout the year to provide assurance to members that there is a robust system in place which</i></p> |



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|   |             | <p><i>is effective and adequate for preventing members from approving or authorising fund transfers that are not supported by appropriate documentation.</i></p>   |
| <p><i>Is there evidence that risks are being identified and managed?</i></p>  | <p>Yes</p>  | <p>A review of the Council's financial risk assessment documentation shows that there are in place specific control procedures for payments made by direct bank transfer, which, if reviewed on a regular basis, will provide reassurance that the Council has taken steps to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.</p> <p><i>Comment: Council has noted that in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, it should conduct a formal review of its system of internal control and should have in place monitoring documents which would identify the risks involved with and the potential for improvements to its arrangements to protect public money. Council is advised to consider regular reviews by a non-signatory, thereby separating the roles of overview from that of authorisation, of the effectiveness of its system of internal control to ensure that it has mitigation measures in place to address the risks associated with the management of public finances.</i></p> |
| <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></p> | <p>Yes.</p> | <p>Council has insurance in place under a specialist policy for local councils with Clear Councils underwritten by Clear Insurance Management Ltd which shows core cover for the following: Public liability: £10million; Public/Products Liability: £10million and Fidelity Guarantee of £500thousand. Insurance cover is also in place for premises as identified within the schedule with business interruption identified for extended premise use.</p> <p><i>Comment: council might wish to ensure that it has reviewed the provisions for fidelity guarantee and have in place procedures to delete password access or make it invalid immediately when any employee leaves its employment.</i></p> <p>During the year, being aware that it is the responsibility of the council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance, annual reviews of the Council's insurance were undertaken prior to renewal. Such a review was reported to the Resources Committee in April</p>   |

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|  |            | <p>2024 with the minutes reflecting that a rebuilding valuation for insurance purposes was requested for the Town House.</p> <p><i>Comment: for council to be able to demonstrate that it has reviewed the risks facing the council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things), it has ensured that a review is undertaken prior to renewal and satisfied itself that there are no materials facts which might influence the acceptance or assessment of the risks covered by the policy.</i></p>   |
| <p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p>  | <p>Yes</p> | <p>Council is operating within its own internal controls with the minutes of 11<sup>th</sup> March 2024 demonstrating that council formally reviewed the effectiveness of its procedures in place to ensure that there is a process and mitigating action to protect the council against the risks associated with online payment of council's debts.</p> <p><i>Comment: in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, needs to undertake a formal review of its internal controls to enable it to demonstrate that it has taken steps to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</i></p> |
| <p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i></p> | <p>Yes</p> | <p>In accordance with the Accounts and Audit Regulations 2015, the council formally reviewed the scope and effectiveness of its internal audit arrangements at the meeting at which the internal controls were reviewed. Council's interna control statement states that the review of the effectiveness of the internal audit is covered by the Risk Assessment and the Internal Control Statement.</p> <p><i>Comment: the review of the terms of reference and effectiveness of internal audit are demonstration that council has understood that the role of internal audit is to evaluate and report on the adequacy of the system on internal control.</i></p>   |
| <p><b>Additional comments:</b></p>   |            |   |

<sup>4</sup> Accounts and Audit Regulations

<sup>5</sup> Practitioners Guide

| <b>Section 5 – Budgetary controls</b>   |     |  |
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| 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 |     |  |
| <b>Evidence</b>   |     | Internal auditor commentary  |
| <i>Verify that budget has been properly prepared and agreed</i>   | Yes | <p>The budget for the year 2023-2024 was approved at the Council meeting of 16<sup>th</sup> January 2023 and was set at £242,851 with the minutes demonstrating the reasoning for the increase to both the budget and the precept.</p> <p>The budget for the year 2024-2025 was approved at the council meeting of 15<sup>th</sup> January 2024 and set at £257,550 following a recommendation from the Resources Committee and detailed analysis at its meeting of 9<sup>th</sup> January 2024.</p> <p><i>Comment: council has understood that it is the statutory duty of the council (and not a delegated committee) to set the budget and whilst the detail will have been discussed at committee level, council might wish to evidence within the council's minutes the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</i></p> |
| <i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>   | Yes | <p>The precept for the year 2023 – 2024 was set at £241,975.14 at the meeting of 16<sup>th</sup> January 2023 with the minutes showing that council agreed to a 4.9% rise on that set in 2022-2023 with a Band D Council Tax rising to £150.30.</p> <p>The precept for the year 2024 – 2025 was discussed and approved at the meeting of 15<sup>th</sup> January 2024 and set at £254,050. The minutes show that this would represent a 4.99% (£7.73) increase on a Band D Council Tax dwelling over that set for the previous year thereby rising to £158.03.</p>   |
| <i>Regular reporting of expenditure and variances from budget</i>   | Yes | <p>The minutes evidence that council conducted reviews covering the budget for the current year with a review of income and expenditure against budget at each meeting. A monitoring statement is produced regularly before each council meeting which includes a breakdown of all receipts and payments balance against the bank. In February and March 2024, the RFO has trialled an extension of the actual to spend documentation submitted for review to</p>  |

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|   |            | <p>include committee funds to ensure council is fully appraised as to where expenditure is being authorised and expended.<br/> <i>Comment: Council in accordance with its own standing order 17c produces regular statements showing evidence of comparisons between budgeted and actual income and expenditure to form the basis of approval for virements in accordance with council's own Standing Orders.</i></p>  |
| <p><i>Reserves held – general and earmarked<sup>6</sup></i></p> | <p>Yes</p> | <p>The Council, as at year-end, had Earmarked Reserves totalling £76,833 and General Reserves of £181,880.</p> <p>Council has, within its own Reserve Policy, (as reviewed and adopted by the Finance and Establishment Committee in January 2024) set a limit to be held for its general reserve and capital replacement fund and is aware that this will be subject to further reviews to include cash flow requirements, inflationary and interest rates, diversification of funds to spread risk and optimize interest returns prior to year-end adjustments to maintain the prescribed level. The adopted policy shows that the Council will keep a minimum balance equivalent to one third of the annual precept income.<br/> <i>Comment: Council is aware of the guidance as issued by Proper Practices (March 2023) which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its general reserve policy. It is still generally held that councils with income and expenditure in excess of £200,000 should plan towards three months equivalent general reserve and that those councils with self-generated income, should take into account situations that may lead to a loss of revenue as well as increased costs.</i></p> <p>Whilst there is no upper or lower limit to EMRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting) Council has ensure that they are separately identified and</p> |

<sup>6</sup> 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

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|   |  | enumerated and that they are held for genuine and intended purposes and their level is subject to regular review and justification. |
| <b>Additional comments:</b> Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary. |  |   |

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| <b>Section 6 – income controls</b><br>The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this. |     |  |
| <b>Evidence</b>  |     | <b>Internal auditor commentary</b>   |
| <i>Is income properly recorded and promptly banked?</i>  | Yes | During the year under review, Council received income from a number of identified sources all of which was banked intact with the transactions identified within the accounting system operated by the RFO. A sample review of the control rents for the market fees along with associated documentation was undertaken during the internal audit visit and all expected income was found to be based on the correct price, properly recorded and promptly banked with VAT (where appropriate) accounted for. Spot checks on further items paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the council. All were found to be in order with a clear underlying audit trail. |
| <i>Is income reported to full council?</i>   | Yes | Income received is reported within the financial reports summarizing the Council's receipts and payments as submitted to council.<br>The outstanding sales ledger invoices for the period ending 31 <sup>st</sup> March 2024 was reviewed and verified. The RFO has advised that there are no irrecoverable accounts for consideration as bad debts and appropriate follow up action is in place for all debtor listings.<br><i>Comment: Council is aware that proper guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the Responsible Financial Officer and that such approval should be shown in the accounting records.</i>                            |

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| <i>Does the precept recorded agree to the Council Tax Authority's notification?</i>                | Yes                | Council received precept in the sum of £241,975.14 from East Suffolk Council for the period under review on in April and September as reported to Council. Evidence was provided showing a full audit trail from Precept being discussed and approved to that 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?<sup>7</sup></i> | Yes                | During the year under review, Council received CIL receipts totalling £1,045.91. The RFO has created an Earmarked Reserve for retained CIL balances.  |
| <i>Is CIL income reported to the council?</i>  | Yes                | CIL receipts received are reported within the financial reports submitted to full council.  |
| <i>Does unspent CIL income form part of earmarked reserves?</i>                                    | Yes                | The Draft CIL annual report for 2023/2024 shows that there is a retained balance of £46,832.83 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations.  |
| <i>Has an annual report been produced?</i>   | <i>In draft</i>    | The Annual CIL Statement for 2023-2024 is still to be presented to full Council for formal approval although the draft statement seen during the internal audit review reflects the sums incurred, expended and retained by the Council.<br>The Annual CIL Statement for the year 2022-2023 was signed off by the Town Council at its meeting in May 2023.  |
| <i>Has it been published on the authority's website?</i>   | <i>In progress</i> | The Annual CIL Statement for the year 2023-2024 is still in draft form. The report for the year 2022-2023 was uploaded onto the council's website in accordance with the prescribed timescales.<br><i>Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i>                                    |
| <b>Additional comments:</b>  |                    |   |

**Section 7 – petty cash**

<sup>7</sup> Community Infrastructure Levy Regulations 2010

| 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. |     |   |
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| Evidence  |     | Internal auditor commentary                         |
| <i>Is petty cash in operation?</i>  | No  | A petty cash system is not operated by the council. |
| <i>If appropriate, is there an adequate control system in place?</i>  | N/A |   |
| <b>Additional comments:</b>   |     |   |

| <b>Section 8 – Payroll controls</b>   |     |   |
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| The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips. |     |   |
| Evidence  |     | Internal auditor commentary   |
| <i>Do all employees have contracts of employment?</i>   | Yes | Council had 6 employees on its payroll at the period end of 31 <sup>st</sup> March 2024. Employment contracts were reviewed during the internal audit visit for the year ending 31 <sup>st</sup> March 2024 and it is confirmed that all staff have an employment contract.                                       |
| <i>Has the Council approved salary paid?</i>  | Yes | All salary payments are presented to full Council for approval prior to payment. The minutes of the Council meeting of 2 <sup>nd</sup> October 2023, provide evidence of the approval given, following the recommendation from the Resource Committee, for amendments to staff contracts including salary scales. |
| <i>Minimum wage paid?</i>   | No  | The employees are not 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.  |

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| <i>Do salary payments include deductions for PAYE/NIC?<br/>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 and outsourced to Suffolk Association of Local Councils. 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?<sup>8</sup></i>  | Yes | Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. All members of the Council's Staff are eligible to join the council administered pension scheme if such a request is submitted with five currently enrolled in the National Employment Savings Trust scheme.  |
| <i>Have pension re-declaration duties been carried out</i>  | Yes | Council's re-declaration of compliance with regards to re-enrolment was seen and verified as having been submitted and accepted by the Pension Regulator on 11 <sup>th</sup> October 2022.   |
| <i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>  | Yes | There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.  |
| <b>Additional comments:</b> <i>the increase in staff costs will form a significant variance in the year under review on the Accounting Statements when compared with the previous year. Council should note that an explanation will need to be submitted to the external auditor to explain the variance which is of more than 15% between the totals for Box 4. Full explanations, including numerical values will be required.</i> |     |  |

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| <b>Section 9 – Asset control</b>  |                             |
| 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. |                             |
| <b>Evidence</b>   | Internal auditor commentary |

<sup>8</sup> The Pension Regulator – [website click here](#)



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| <p><i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i></p> | <p>Yes</p> | <p>The Asset Register is held on a computerised system and covers those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register currently stands at £486,202.83 and shows overall movement to that declared at the year-end of 31st March 2023 taking into account acquisitions and disposals during the year under review. Disposals for the year under review includes a transfer of assets to the Market Hall Asset Register (£21,768.70). A detailed hard copy of the Asset Register was submitted to the Internal Auditor to allow the spot check to be conducted.</p> <p><i>Comment: the RFO has ensured that the council has a formal asset register which is routinely updated to record new assets at historic cost price, net of VAT along with removal of any assets disposed of / no longer serviceable.</i></p>   |
| <p><i>Is the value of the assets included? (Note value for insurance purposes may differ)</i></p>  | <p>Yes</p> | <p>The Asset Register details assets held by the council which have been defined as Fixed Assets and will form the basis of Box 9 of the Annual Governance and Accountability Guide taking into account the asset value reported as at 31<sup>st</sup> March 2023 adjusted for the nominal value of any new acquisitions and/or disposals.</p> <p>Where assets have been gifted or where there is no known value, assets have been given the proxy value of £1. This value has also been applied to community assets, which, in accordance with guidance, are treated in the same manner as gifted assets.</p> <p><i>Comment: This current valuation for assets commonly known as community assets is in line with requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.</i></p> |
| <p><i>Are records of deeds, articles, land registry title number available?</i></p>  | <p>N/A</p> | <p>Records of deeds, articles, land registry title number were not reviewed during the internal audit review.</p>   |
| <p><i>Are copies of licences or leases available for assets sited at third party property?</i></p>   | <p>N/A</p> | <p>Council has not declared that it has assets located on third party property as during the year assets under the management / ownership of the Market Hall Charity were transferred onto their asset register.</p>  |

<sup>9</sup> Practitioners Guide

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| <i>Is the asset register up to date and reviewed annually?</i> | Yes | <p>The asset register as at the year ending 31<sup>st</sup> March 2024 is still to be signed off by the council, but the values seen on the Asset Register at this point in time equal that detailed at Line 9 on the Accounting Statements of the AGAR (£1486,203).</p> <p>The asset register for the year ending 31<sup>st</sup> March 2023 was approved within the year under review and reflects the values that were declared on the Accounting Statements – Section 1 of the AGAR – for the year ending 31<sup>st</sup> March 2023.</p> |
| <i>Cross checking of insurance cover</i>                       | Yes | <p>The Asset Register was reviewed during the Internal Audit Visit and a spot check of assets against the insurance schedule was undertaken to ensure that all assets are recorded appropriately and under insurance. Council has insurance under all risks cover for its assets as specified under the headings on the insurance schedule and premises insurance for the Town House, Market Hall and The Gannon Rooms.</p>   |
| <b>Additional comments:</b>                                    |     |   |

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| <p><b>Section 10 – bank reconciliation</b><br/>                 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.</p> |     |   |
| <b>Evidence</b>   |     | Internal auditor commentary   |
| <i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>  | Yes | <p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to both full council and the Finance and Governance Committee.</p>   |
| <i>Do bank balances agree with bank statements?</i>   | Yes | <p>Bank balances as of 31<sup>st</sup> March 2024 agree with the year-end bank statements and at year end stood at £150,601.33 across the accounts held in the parish council's name.</p> <p><i>Comment: Council has sought to take benefit from the provisions of the Financial Services Compensation Scheme (FSCS) which provides that up to £85,000 will be automatically compensated per bank and building society.</i></p> |

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|  |     | <i>Council is aware of the risks involved in the holding of sums within one or two banking organisations and the consideration of the costs/benefits of placing funds within a range of accounts to secure maximum protection under the FSCS is considered good practice.</i>   |
| <i>Is there regular reporting of bank balances at Council meetings?</i>  | Yes | <p>Detailed balanced sheets along with detailed profit and loss account reports are also submitted in accordance with the timescales prescribed within Council's Standing Orders and form part of the minutes that are retained in hard copy by the Council. Council has followed good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done. Approval of the bank reconciliation by the authority or the chair of the committee or another authority nominee is not only good practice but is also a safeguard for the RFO and will fulfil one of the authority's internal control objectives.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.</i></p> |
| <p><b>Additional comments:</b> Council might wish to note guidance as issued by the DLUHC's under section 15(1)(9) of the LGA 2003 (third edition) which states that all councils that have investments in excess of £100,000 should have in place an investment strategy and that such a strategy be approved on an annual basis.</p> |     |   |

| <b>Section 11 – year end procedures</b>                   |     |   |
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| <b>Evidence</b>   |     | <i>Internal auditor commentary</i>  |
| <i>Are appropriate accounting procedures used?</i>        | Yes | The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced.  |
| <i>Financial trail from records to presented accounts</i> | Yes | The RFO has ensured that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts. The accuracy of the year-end bank reconciliation |

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|  |     | <p>detail is verified along with the correct disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.</p> <p>Year-end balances agree with cash book and bank reconciliations:</p> <p>Debtors: £190<br/>             VAT Account: £8,331<br/>             Prepayments: £4,768<br/>             Bank Accounts: £150,308<br/>             Creditors: £4,614<br/>             Accruals: £270<br/>             Represented by:<br/>             Total Reserves: £158,713</p>  |
| <i>Has the appropriate end of year AGAR<sup>10</sup> documents been completed?</i>   | Yes | <p>As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. Section 2 - Accounting Statements of the AGAR were completed but unsigned by the RFO at the time of Internal Audit.</p> <p>It should be noted that given its level of income, the Council meets the requirement for an intermediate level review. Details of the additional submission requirements for those meeting this level of review can be found within the <a href="#">Detailed Instructions Update</a> for the year ending 31<sup>st</sup> March 2024.</p>  |
| <i>Did the Council meet the exemption criteria and correctly declare itself exempt?</i>  | N/A | <p>As the Council was a smaller authority with gross income and expenditure exceeding £25,000 during the year 2022/2023, it was not able to certify itself as an exempt authority.</p>  |
| <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 | <p>The internal auditor is able to confirm that the notice of the public rights was seen on the website and can confirm that the dates set were 5<sup>th</sup> June to 14<sup>th</sup> July 2023. Within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</p> |

<sup>10</sup> Annual Governance & Accountability Return (AGAR)

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|   |            | <p><i>Comment: Council is aware that, to positively demonstrate that it has provided for the exercise of elector's rights and that the dates set are in accordance with the period specified within the Accounts and Audit Regulations 2015, it is advised to not only publish the dates set but to also record in the minutes the agreed dates. Evidence of the proper provision for the exercise of the public rights is usually by means of publication of the supplied form on the Council's website and a minute reference at the meeting at which the RFO confirms the dates set.</i></p>   |
| <p><i>Have the publication requirements been met in accordance with the Regulations?<sup>11</sup></i></p> | <p>Yes</p> | <p>Following a review of the documentation on the Council's website, the internal auditor is able to verify that the following are to be found on the Council's website, published 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 for the year ending 31<sup>st</sup> March 2023:</p> <ul style="list-style-type: none"> <li>Annual Internal Audit Report of the AGAR</li> <li>Section 1 – Annual Governance Statement of the AGAR</li> <li>Section 2 – Annual Accounting Statements of the AGAR</li> <li>Notice of the period for the exercise of public rights</li> <li>Notice of Conclusion of Audit</li> <li>Section 3 – External Auditor Report and Certificate</li> <li>Sections 1 and 2 of the AGAR as audited.</li> </ul> <p><i>Comment: Council has also noted best practice which states that the Annual Internal Audit Report (page 3 of the AGAR) should also be published. This is to avoid any potential confusion by local electors and interested parties.</i></p> |
| <p><b>Additional comments:</b></p>  |            |   |

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| <p><b>Section 12 – internal audit</b><br/>                 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.</p> |   |
| <p><b>Evidence</b></p>   | <p><i>Internal auditor commentary</i></p> |

<sup>11</sup> Accounts and Audit Regulations 2015

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| <i>Has the Council considered the previous internal audit report?</i>          | Yes | The narrative Internal Audit Report for the year period ending 31 <sup>st</sup> March 2023 was considered and accepted by full council at its meeting of 15 <sup>th</sup> May 2023 with agreement that the Resource Committee would consider any recommendations at its next meeting. |
| <i>Has appropriate action been taken regarding the recommendations raised?</i> | Yes | The following recommendations having been considered by the Resource Committee, have been implemented:<br>1. Noting of income and expenditure budgets set within the minutes of that meeting<br>2. Revisit of the reserve policy in terms of level of general reserves to be set.     |
| <i>Has the Council confirmed the appointment of an internal auditor?</i>       | Yes | Suffolk Association of Local Council were appointed to act as the parish council's independent internal auditor for the year 2023 – 2024 by full council at its meeting of 15 <sup>th</sup> May 2023.   |
| <b>Additional comments:</b>  |     |   |

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| <b>Section 13 – external audit for the period under review</b>  |     |   |
| The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered. |     |   |
| <b>Evidence</b>   |     | <i>Internal auditor commentary</i>  |
| <i>Has the Council considered the previous external audit report?<sup>12</sup></i>                                      | Yes | The External Audit Report and Certificate for the year ending 31 <sup>st</sup> March 2023, was received and considered by full Council at its meeting of 9 <sup>th</sup> October 2023, with consideration of the comment raised within the report undertaken by the Resources Committee.<br><i>Comment: Council has noted the provisions of Regulation 20 (in part) of the Accounts and Audit Regulations 2015 which states that once the annual audit letter is received from the auditor, the members of the authority (not a</i> |

<sup>12</sup> 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.

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|   |     | <i>committee) must meet to consider that letter as soon as reasonably practicable.</i>   |
| <i>Has appropriate action been taken regarding the comments raised?</i> | Yes | There were no matters raised within the report which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met. |
| <b>Additional comments:</b>   |     |  |

| <b>Section 14 – additional information</b>  |     |  |
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| The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations. |     |  |
| <b>Evidence</b>   |     | <i>Internal auditor commentary</i>   |
| <i>Was the annual meeting held in accordance with legislation?</i> <sup>13</sup>  | Yes | Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 15 <sup>th</sup> May 2023 in accordance with legislation in place at that time.  |
| <i>Is there evidence that Minutes are administered in accordance with legislation?</i> <sup>14</sup>  | 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 | Evidence was seen on the District Authority's website of the Register of Interests for all current parish councillors with access gained as a direct link from the council's own website.<br><br>At the meeting of 18 <sup>th</sup> May 2022 Council resolved to adopt the Model Councillor Code of Conduct 2020 with changes in line with the Local Government Association (LGA) Model Template for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. |

<sup>13</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>14</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

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|  |     | <i>Comment Council has also noted guidance that the Code, once adopted, should be published on the Council's website.</i>   |
| <i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>     | Yes | The Council acts as sole trustees for the Market Hall, Saxmundham Charity (Charity Number 235072) and Gannon Institute, Saxmundham Charity (Charity Number 242679). The Council holds separate meetings to discuss matters covering the Trusts' transactions in accordance with the trusts' documents.  |
| <i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i> | Yes | <p>Council has demonstrated compliancy with the minimum datasets that should be published on a quarterly basis as per the requirements as set out in the Local Government Transparency Code (2015), with a range of documents relating to the current year being able to view on the Council's website.</p> <p>For Saxmundham Town Council, the transparency code requirements include the publication of quarterly reporting of spending transactions valued over £500; quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets.</p> <p><i>Comment: Appendix A of the Local Government Transparency Code 2015 (published February 2015) provides further details of all information to be published along with relevant timescales.</i></p> <p><i>A link to the guide can be found at:</i><br/> <a href="https://www.gov.uk/government/publications/local-government-transparency-code-2015">https://www.gov.uk/government/publications/local-government-transparency-code-2015</a></p> |
| <i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>                           | Yes | <p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>The Freedom of Information Act requires every public authority to have a publication scheme, approved by the Information Commissioner's Office (ICO), and to publish information covered by this scheme. Council has such a scheme, which sets out the Council's commitment to make certain classes</p>   |

<sup>15</sup> Data Protection Act 2018



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|   |            | <p>of information routinely available, such as policies and procedures, minutes of meetings, annual reports and financial information and is annually updated.</p> <p><i>Comment: the link on the council's website points to the document published under the scheme.</i></p>   |
| <p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>                                  | <p>Yes</p> | <p>Council has taken active steps to ensure compliancy with the GDPR requirements and has reviewed its GDPR Policies during the year ensuring that at all times it is able to provide clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the processing of data covered by the regulations as well as policies that deal with the effective management of its records thereby demonstrating that the Council has acted in compliance with its legal and regulatory obligations. The Council's Data Protection and Data Retention Policies, which were able to view on the website, details the framework that the public can expect for the handling of requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party and the periods for the retention of such data. The Privacy Policy on the Parish Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.</p> |
| <p><i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i></p> | <p>Yes</p> | <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. The Accessibility Statement should detail how information will be produced on a website and how to gain access to content that is readily accessible to view. Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website as well as a website accessibility statement on its website detailing the technical information of the website along with the methods used for testing the website; the steps</p>  |

<sup>16</sup> Website Accessibility Regulations 2018

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|   |     | being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.   |
| <i>Does the council have official email addresses for correspondence?</i> <sup>17</sup>                   | Yes | Council has a GOV.UK domain for its council website which also supports a secure and digitally managed email system. Council is aware of the importance of ensuring that it uses a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Council has also adhered to the guidance contain within proper practices which recommends that a GOV.UK domain name be used to support council's official email accounts for officers and councillors.<br><i>Comment: in accordance with guidance issued, the Clerk / RFO should ensure that they are able to add and remove member and staff email accounts via the Council's nominated IT company.</i> |
| <i>Is there evidence that electronic files are backed up?</i>   | Yes | Council's day to day records are automatically back-up daily to a cloud-based secure system.   |
| <i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i> | Yes | Council reviewed the terms of reference for its standing committees at the meeting of 15 <sup>th</sup> May 2023, copies of which can be seen on the Council's website. This review excluded the terms of reference for the Gannon Institute Management Committee (which were set at the meeting of the Gannon Institute Trust on 12 <sup>th</sup> June 2023) and the Market Hall Management Committee (so approved at the meeting of the Market Hall Trust also on 12 <sup>th</sup> Juen 2023).  |
| <b>Additional comments:</b>   |     |  |

Signed: *Victoria S Waples*

Date of Internal Audit Visit: 16<sup>th</sup> May 2024

Date of Internal Audit Report: 18<sup>th</sup> May 2024

<sup>17</sup> Practitioners Guide

SALC Internal Audit Report template (v.8)  
Last reviewed: 24<sup>th</sup> April 2024

On behalf of Suffolk Association of Local Councils