

Internal Audit Report for Stoke by Clare Parish Council for the period ending 31 March 2024

Clerk	Judith Dignum (for the period under review) Davina Neale (current)
RFO (if different)	As above
Chairperson	Giles Dadd
Precept	£18,822
Income	£32,030
Expenditure	£29,980
General reserves	£22,890
Earmarked reserves	£400
Audit type	Annual
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption

- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2023/24 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	<i>Not Confirmed</i>	The council uses a computerised spreadsheet to form the basis of its accounts.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> (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	Accounts are conducted on a receipts and payments basis.
<i>Is the cash book up to date and regularly verified?</i>	<i>Partly Met</i>	RECOMMENDATION: The internal auditor was only provided with the end of year accounts, detailing the receipts and payments. There was little information provided within this document. It is recommended that, should this be the only document council records its financial records on, that it expands the cashbook to detail dates of payments made, spending powers, who payments are made to, cheque numbers etc. The Internal Auditor has responded with a Not Covered response to Internal Control Objective A ‘ <i>Appropriate accounting records have been properly kept throughout the financial year</i> ’ due to not seeing, or having access to a day-to-day cashbook, and / or not being able to confirm if the accounts provided where the only record. Once the Clerk has access to the laptop, this can be confirmed by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the spreadsheet was found to be in order.

Additional comments:

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC’S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	<i>Partly Met</i>	<p>The Standing Orders, as seen on the Parish Council's website, show an adopted date of 9th May 2022.</p> <p>Council’s Standing Orders, are based on the latest model published by the National Association of Local Councils (2018) and contain the provisions of the Model Councillor Code of Conduct as adopted by the Council.</p> <p>RECOMMENDATION: Council should complete annual reviews of the Standing Orders to ensure they are up to date.</p> <p>Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</p>
Are Financial Regulations up to date and reviewed annually?	<i>Partly Met</i>	<p>Financial Regulations, as seen on the Council’s website show an adopted date of 9th May 2022 and are based on the NALC 2019 model.</p> <p>RECOMMENDATION: Council should complete annual reviews of the Financial Regulations to ensure they are up to date.</p> <p>NALC has released updated Financial Regulations 2024 which council should look to adopt at its next review.</p>

Has the Council properly tailored the Financial Regulations?	NO	Council has not adapted its Financial Regulations to the council. COMMENT: Where items are in (brackets) this is to indicate they are to be amended to be relevant to the council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority as confirmed in Section 1.8 of the Financial Regulations and approved by council at a meeting held 22 nd May 2023.
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
<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>		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	<i>Partly Met</i>	<p>A selection of random payments were cross checked against the cash book, bank statement and invoices and were mostly found to be recorded in accordance with Proper Practices.</p> <p>COMMENT: Due to the temporary clerk not having access to the laptop, there was a query over the paperwork available for one of the payments, which was being reviewed with the supplier.</p>
Where applicable, are internet banking transactions properly recorded and approved?	<i>N/A</i>	Council does not use internet banking.
Is VAT correctly identified, recorded, and claimed within time limits?	<i>YES</i>	<p>A VAT claim was recorded in the minutes of council meeting held 4th September 2023, that a submission had been made to the value of £9,118.59 to cover the period 2021/2022 and 2022/2023.</p> <p>This was evidenced as received in the council bank account in two separate payments on 25th July 2023 and 28th July 2023 and is identified in the cashbook.</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	<i>N/A</i>	Council has not adopted the General Power of Competence.

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	Council recorded one s137 payment to the value of £1,500 to the village church. Whilst this was raised under the previous internal audit review, council discussed and agreed that the donation was of direct benefit to the community at a meeting held 22 nd May 2023.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans
Additional comments:		

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	Council reviewed its Financial Risk Assessment at a meeting of council held 13 th December 2023.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council has evidenced that it has taken steps to identify and manage financial risks.
<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 with Zurich Municipal which shows core cover for the following: Public/Products Liability £12m; Employers Liability £10m and Fidelity Guarantee of £250k. Council discussed its insurance cover at a meeting held 22 nd May 2023.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	NO	There was no evidence to document the council carried out a review of its internal controls confirming that the financial and management systems were sound, adequate, efficient and effective to address the risks associated with the management of public finances. RECOMMENDATION: That council carry out a review of its internal controls at its earliest opportunity.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including</i>	NO	There was no evidence to document that the council reviewed the scope and effectiveness of its internal audit arrangements.

⁴ Accounts and Audit Regulations

<i>consideration of the independence and competence of the internal auditor prior to their appointment⁵</i>		RECOMMENDATION: That council carry out a review of the effectiveness of the internal audit.
Section 5 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2023/2024 was approved at the Council meeting of 23 rd January 2023, as recommended by the Finance Committee.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £18,822 for 2023/2024, as confirmed at the above meeting, with the paperwork demonstrating that this equated to £84.20 Per Band D property.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Council notes quarterly reviews of the budget against expenditure and income.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had General Reserves of £22,890 and Earmarked Reserves of £400.00 allocated for Bus Shelter Maintenance.
Additional comments:		

⁵ Practitioners Guide

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations.
<i>Is income reported to full council?</i>	YES	In accordance with the Council's Standing Orders, income received is reported to full Council within its quarterly reports.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £18,822.00 from West Suffolk Council. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	Council does not hold any CIL Funds.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has it been published on the authority's website?</i>	N/A	
<i>Additional comments:</i>		

Section 7 – petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

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 2 employees on its payroll at the period end of 31 st March 2024. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that a Contract of Employment is in place. All salary payments are presented to the Council for approval and payments made in accordance with Council’s own Financial Regulations. No employee is paid the national minimum wage.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	N/A	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	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?⁸</i>	<i>Not confirmed</i>	The Chairman of the council advised he believed council has completed a re-declaration to the Pension Regulator however, was unable to evidence this. RECOMMENDATION: To receive confirmation of this action and record it within the minutes for future reference.
<i>Have pension re-declaration duties been carried out</i>	<i>Not confirmed</i>	As above
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all staff expenses claimed are approved in accordance with Council's Financial Regulations.
Additional comments:		

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

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	<p>The Asset Register was approved by council at the meeting held 13th December 2023.</p> <p>The asset register was not viewed by the Internal Auditor, but it is noted the declared value for all assets at year-end is £428,602 as recorded on the Annual Return Section 2 Accounting Statements.</p>
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Not confirmed	<p>It was not confirmed if the value of assets is included in the Asset Register.</p> <p>No records of deeds, articles, land registry title number documents were viewed at the time of audit.</p>
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	<p>The Internal Auditor has responded with Not Covered under the Internal Control Objective H. '<i>Asset and investments registers were complete and accurate and properly maintained.</i>' Due to not being able to confirm that the required information was recorded within the asset register as not being viewed.</p> <p>Once the Clerk has access to the laptop, this can be confirmed by council.</p>

⁹ Practitioners Guide

<i>Are copies of licences or leases available for assets sited at third party property?</i>	<i>N/A</i>	The council did not advise of any assets sited at third party locations with leases or licences.
<i>Is the asset register up to date and reviewed annually?</i>	<i>YES</i>	The Asset Register details annual reviews.
<i>Cross checking of insurance cover</i>	<i>YES</i>	Council has insurance under all risks cover for its assets.
<i>Additional comments:</i>		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets.
<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 2024 the balance across the council’s accounts stood at £23,985.55.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council’s accounts are reported at each meeting of council. The minutes of meetings, demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	<i>Not Confirmed</i>	<p>Accounts are produced on a receipts and payments basis.</p> <p>COMMENT: The Internal Auditor did not have access to the day to day cash book, or was able to confirm if the accounts provided were the records used by council and was therefore unable to confirm that Internal Control Objective J. <i>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.</i></p> <p>Once the Clerk has access to the laptop, this can be confirmed by council.</p>
<i>Financial trail from records to presented accounts</i>	YES	There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it has completed Form 2 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	YES	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council

¹⁰ Annual Governance & Accountability Return (AGAR)

<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>	NO	The internal auditor was unable to locate evidence of the Exercise of Public Rights for 2022/2023 documentation or details of approval at a council meeting.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	NO	<p>In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did not comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2023 as it failed to publish all of the following on its website:</p> <ul style="list-style-type: none"> Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate <p>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>COMMENT: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication.</p>
<i>Additional comments:</i>		

¹¹ Accounts and Audit Regulations 2015

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	Council noted receipt of the Internal Audit Report at its meeting held 4 th September 2023, with a follow up discussed at the meeting held 19 th October 2023.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	NO	Council is still to: <ul style="list-style-type: none"> • Tailor the Financial Regulations to the council • Review its Internal Controls • Review the effectiveness of Internal Audit • Demonstrate it is aware of its Pension responsibilities • Correctly publish the Exercise of Public Rights • Meet the Publication Requirements • Publish a website accessibility statement
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	SALC were appointed as the Council’s internal auditors at a meeting held 20 th March 2024.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	N/A	Council was exempt from a limited assurance review.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 22 nd May 2023 in accordance with legislation.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes. COMMENT: Apologies for absence by Parish Councillors need to be approved rather than noted, as to avoid the 6-month non-attendance regulation. It is no longer a requirement to suspend the Standing Orders for the public forum.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the West Suffolk Council website the Register of Interests for Parish Councillors.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	N/A	Whilst the Local Government Transparency Code 2015 applies to local authorities, including Parish and Town Councils with annual income or expenditure (whichever is higher) over £200k. Council might wish to note the guidance which states that those relevant authorities with income £25k, but under £200k are expected (but are not legally required to do so) to follow its recommendations.

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

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

<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	YES	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that provides 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.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	NO	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website. It is noted council has a website accessibility statement within its files provided, however this is not published on the council website. RECOMMENDATION: Council should publish a website accessibility statement 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 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?¹⁷</i>	YES	The clerk to the council has an official email address for correspondence.
<i>Is there evidence that electronic files are backed up?</i>	Not confirmed	The internal auditor was unable to confirm how council's data is backed up and stored. RECOMMENDATION: Following the issues during the recent change in clerk and the accessing of data, council might wish to look at ensuring a secure process for storing electronic files, perhaps using a cloud-based system.

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of Reference for the Finance Committee and Planning Committee were evidenced within the minutes of council meeting held 22 nd May 2023.
<p>Additional comments:</p> <p>It is noted by the Internal Auditor that there have been issues in accessing the Parish Council records following a change in Clerk and receipt of documents and the laptop. The laptop was in for repair at the time of audit, so there may be information held on this device that would have assisted in the audit process.</p>		

Signed: J. Lawes

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 1st August 2024

On behalf of Suffolk Association of Local Councils