

Internal Audit Report for Poslingford Parish Council for the year ending 31 March 2022

Clerk	Chris Turner
RFO (if different)	
Chairperson	Cllr Martin England
Precept	£4,105
Income	£5630
Expenditure	£5697.92
General reserves	£6768
Earmarked reserves	£0
Audit type	Annual
Auditor name	Sandra Brown

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 2020/21 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The Council uses a handwritten ledger to form the basis of their accounting system. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	This provides good evidence to support the Council’s underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are very well maintained and clearly identify expenditure and income at any given point.
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?	Yes	<i>At the meeting on 2 March 2022 the Council carried out a review of its Standing Orders. Use of the Model Standing Orders (produced by NALC in 2018) Comment: Council may wish to update item on procurement as per NALC amendment – April 2022</i>
Are Financial Regulations up to date and reviewed annually?	Yes	<i>At the meeting on 2 March 2022 the Council carried out a review of its Financial Regulations. Use of the Model Financial Regulations (produced by NALC in 2019) Comment: Council may wish to update the footnotes on procurement thresholds (Update - January 2022)</i>
Has the Council properly tailored the Financial Regulations?	Yes	<i>Financial Regulations have been tailored to the Council.</i>
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	<i>In accordance with legislation the Clerk has been appointed as the RFO as stated in Councils Internal Control Report and confirmed at a Council meeting of 2 March 2022</i>
Additional comments:		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	<i>A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. A list of payments & receipts is presented to ensure formal approval of expenditure and contained within the body of the minutes. This demonstrates good practice in that there are measures in place that help safeguard public money supported by a straight forward and clear audit trail for each payment.</i>
Where applicable, are internet banking transactions properly recorded and approved?	Yes	<i>Internet banking used by Council. There is evidence of good practice – as identified within the Council’s Internal Control’s invoices are checked by two Councillors for payment, authorisation for payment is made by two further Councillors and invoices are initialled at the meeting however invoices provided were not initialled in line with Councils Internal Controls.</i> <i>Comment: Council follows their own Internal Controls to ensure all invoices are initialled.</i>
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	<i>Identified in the cash book with a claim of £433.80 having been received in the year under review.</i>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	<i>The General Power of Competence has not been adopted by Council.</i>

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	Yes	<i>Two payments were made in the year under review for £100</i>
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	<i>The Council has no outstanding Public Works Board Loans</i>
Additional comments:		

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	The risk assessment was reviewed on 2 March 2022 and they cover in general terms the matters which could prevent a smaller relevant body from functioning.
<i>Is there evidence that risks are being identified and managed?</i>	Yes	The risk management document show clear consideration of the risks to the Council and the actions and decisions Council needs to put in place during the year.
<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	<i>General insurance from Zurich for the period under review shows core cover: Public Liability £10 million Employment Liability £10million</i>

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 £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		<p><i>Fidelity Guarantee cover if £25,000 which given the current balances held by the Council is within the recommended guidelines of year end balances plus 1st instalment of precept received.</i></p> <p><i>Council renewed their insurance at a Council meeting of 1 December 2021 however no minute reference to a review of insurance was evidenced however Councils Risk Assessment states assets insured values are checked annually and are correct which was reviewed at a meeting on 2 March 2022.</i></p> <p><i>Comment: Council may wish to ensure a minute reference is made that a review of Council's assets and liabilities have been undertaken and the insurance cover is considered adequate.</i></p>
<p><i>Evidence that internal controls are documented and regularly reviewed⁴</i></p>	<p>Yes</p>	<p><i>As approved at a meeting of Council on 2 March 2022 it was evidenced that the Council has a comprehensive financial risk assessment that demonstrates public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective.</i></p> <p><i>In accordance with the Accounts and Audit Regulations 2015 the Council has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</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 appointment⁵</i></p>	<p>Yes</p>	<p><i>The effectiveness of internal audit was reviewed in the year under review within the internal control statement submitted and approved at a meeting of Council on 2 March 2022.</i></p>

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

<p>Additional comments: <i>The Council has identified a number of risks to Poslingford Parish Council and taken steps to control these. These are clearly identified and approved by Council. In accordance with proper practices the Council has demonstrated it has taken steps to manage key risks in a way it can justify to a level which is tolerable by transferring the risks and taking out insurance. By reviewing the terms of reference for internal audit the Council has followed guidance and demonstrates it recognises that the internal audit function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></p>		

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 2021/22 was agreed by full Council at a meeting of 9 December 2020.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept for the year 2021/22 was set at a meeting of full Council on 9 December 2020 at the same sum as 2020/21 which was £4105.
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Council receives quarterly financial reports.
<i>Reserves held – general and earmarked⁶</i>	Yes	<p>The Council's final accounts show general reserves in the sum of £6767.90 with earmarked reserves in the sum of £0 with overall reserves standing at £6767.90</p> <p>Comment: The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between 3 and 12 months net revenue expenditure. Council's general reserves are considered to be high. The general reserve is higher than the annual precept. Authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs and for specifically earmarked reserves.</p> <p>Comment: Council should note guidance as issued under the Practitioners Guide 2020 which states that an authority needs to have regard to the need to put in place a General Reserves Policy and that such Reserves are held</p>

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

		in accordance with that Policy and that the level and purpose of all Earmarked Reserves are annually reviewed.
<p>Additional comments: <i>good practice in that recommended key stages of the budgetary process are as follows:</i></p> <ul style="list-style-type: none">- <i>decide the form and level of detail on the budget</i>- <i>review the current year budget and spending</i>- <i>assess levels of income</i>- <i>bring together spending and income plans</i>- <i>provide for contingencies and consider the needs of reserves</i>- <i>approve the budget</i>- <i>confirm the precept</i>- <i>review progress against the budget regularly throughout the year</i>		

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 received was cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money and that income received is properly accounted for.
<i>Is income reported to full council?</i>	Yes	Income reported to Council and a minute reference made.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	<p>The Council received precept of £4105 during the year under review. Evidence was provided showing a full audit trail from Precept being discussed and approved to that served on the Charging Authority to receipt of same in the Council's Bank Account.</p> <p>Comment: It was noted by the internal auditor the incorrect precept figure of £4146 had been stated in Section 2 Accounting Statement Box 2 this included a £41 Covid payment which should have been included within Box 3 all other receipts.</p> <p>Recommend: Council revisits the Accounting Statement and re-states Box 2 to reflect the correct precept payment of £4105 and re-states Box 3 to reflect the Covid payment of £41 to give the correct figure of £1525</p>
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	No CIL have been received in the year under review.
<i>Is CIL income reported to the council?</i>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

<i>Does unspent CIL income form part of earmarked reserves?</i>	<i>N/A</i>	
<i>Has an annual report been produced?</i>	<i>N/A</i>	
<i>Has it been published on the authority's website?</i>	<i>N/A</i>	
<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	Petty cash not used by the Council.
<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. If the Clerk was recruited after 1 st April 201, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. 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>	N/A	Council had one employee during the year under review.
<i>Has the Council approved salary paid?</i>	Yes	Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council with a minute reference made. The remuneration payable to the employee has been approved by the Council.
<i>Minimum wage paid?</i>	No	
<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	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries, and associated liabilities and as such the Council has complied with its duties under employment legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC), if appropriate, are calculated and recorded for the employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	Yes	It is noted that the internal audit report for the previous year mentioned that Council is aware of its pension responsibilities with a declaration of compliance being made. No pension provision was required by the current member of staff. Comment: Council should note that every three years, when they complete their re-enrolment duties, they will also need to submit a re-declaration of

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

		compliance to tell The Pension Regulator what it has done at re-enrolment. Council may wish to ensure a minute reference is made that it has completed its redeclaration of compliance with The Pension Regulator thereby ensuring that it has complied with its duties as an employer.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	Yes	<i>Any additional costs and expenses incurred are approved by Council.</i>
Additional comments:		

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	Declared value is £5934 which includes a new defibrillator purchased at a cost of £1609.20 including VAT however the value used for the asset register should be excluding VAT
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	Yes	Recommend: Council may wish to re-state the value of Box 9 in Section 2 of the 2021/22 AGAR to reflect this.
<i>Are records of deeds, articles, land registry title number available?</i>	No	The asset register lists items under insurance that fall within the Council's remit for maintenance and ownership. The register states values at the date of acquisition and where assets have been gifted or have an unknown value have been given an approximate value.

⁹ Practitioners Guide

<i>Is the asset register up to date and reviewed annually?</i>	Yes	The asset register was reviewed by the Council at its meeting on 2 March 2022 confirming it covers assets within the ownership or responsibility of the Council.
<i>Cross checking of insurance cover</i>	Yes	Insurance cover £10,00 and is in accordance with the Policy held. Contents other (other property) are generic under heading within the 'All Risks Category' and have been given a value in accordance with the Policy held.
<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	There is evidence of good financial practice with a finance report presented to Council at each meeting. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Yes	<i>Bank balances agree with the period end statements and, as at year end (31 March) for the period under review the balance across the Council's accounts stood at £6767.90</i> <i>Lloyds Treasurers Account: £6767.90</i>
<i>Is there regular reporting of bank balances at Council meetings?</i>	Yes	Bank Balances are included within the finance report presented to Council at each meeting with a minute reference being made. The 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 and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	Yes	Accounts are produced on a receipts and payments basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	Yes	The Council is a smaller authority with gross income and expenditure not exceeding £25,000, it has completed Sections 1 and 2 including the Certificate of Exemption of Form 2 of the AGAR and were signed and approved at a Council meeting of 25 May 2022. Recommend: Council re-visits Section 2 Accounting Statements 2021/22 and re-states Box 2, Box 3 and Box 9 as per recommendations in Section 6 and Section 9.
<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 on 26 May 2021.
<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	The internal auditor was able to find details of the arrangements for the Exercise of Public Rights on the public website used by the Council for the period 4 June – 21 July 2021.

¹⁰ Annual Governance & Accountability Return (AGAR)

<p><i>Have the publication requirements been met in accordance with the Regulations?¹¹</i></p>	<p>Yes</p>	<p>The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with an income and expenditure not exceeding £25,000 and published the following on their public website: Certificate of Exemption Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR 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>Additional comments:</p>		

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	Internal Auditor’s Report for the year ending 31 March 2021 has been considered and reviewed by the Council at their meeting on 1 September 2021.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	<i>Partly Met</i>	The following recommendations were considered: <ul style="list-style-type: none"> • Website accessibility Statement • General Reserves Policy • Re-working of Accounting Statement
<i>Has the Council confirmed the appointment of an internal auditor?</i>	Yes	SALC was appointed to act as the Council’s internal auditor at a meeting of the Council on 2 March 2022 for the period under review.
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 declared itself 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	The Annual Meeting of the Council was held on 26 May 2021 and the first item on the agenda was the election of the Chair.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	Yes	Not seen – as virtual audit.
<i>Absence is approved?</i>	<i>Partly Met</i>	Apologies were accepted. Comment: Whilst minutes show resolutions to receive apologies (where applicable) there is no formal record to show that Council has approved the absence , if applicable. Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved.
<i>Is there a list of members' interests held?</i>	Yes	A list of members interests are available on the District Councils website. Comment: Council may wish to add a link on the smaller authority's website to the District Council lists of members interests.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	The Council does not have sole Trustee responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	Yes	To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2021/22 not later than 1 July: Internal Audit Report List of Councillors and Responsibilities Items of expenditure above £100 including recoverable and non-recoverable VAT

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

		End of Year Accounts Annual Governance Statement Asset Register And that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	Yes	The Council is correctly registered with the ICO as a data controller in accordance with legislation – ZA323310
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	Yes	The Council has taken steps to ensure compliancy – evidenced as follows: Data Protection and Privacy Policy Subject Access Request Comment: Council may wish to add a Data Retention Policy to its suite of policies
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	No	Council has not published on its website a website accessibility statement - Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No2) Accessibility Regulations 2018. Recommend: Website Accessibility Regulations 2018 require a statement to be published on the smaller authority's website.
<i>Does the council have official email addresses for correspondence?¹⁷</i>	Yes	Council has an official email address: poslingforddd@outlook.com
<i>Is there evidence that electronic files are backed up?</i>	Yes	Council's Risk Assessment states computer files are backed up to the Cloud.
Additional comments:		

Signed: S.J. Brown

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

SALC Internal Audit Report template (v.3)

Last reviewed: 7th April 2022

Date of Internal Audit Report: 7.7.2022 & 13.7.2022

On behalf of Suffolk Association of Local Councils