Internal Audit Report for Stoke by Nayland Parish Council

for the period ending 31 March 2026

Clerk	James Dark
RFO (if different)	As above
Chairperson	Councillor Sean Fry
Precept	£14,500
Income	£16,501
Expenditure	£18,013
General reserves	£9,233
Earmarked reserves	£19,850
Audit type	Annual - exempt authority
Auditor name	Julie Lawes

Introduction

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

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

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

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – Financial Regulation and Standing Orders The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*YES*	Council Standing Orders are based on the model published by the National Association of Local Councils (NALC) and are fully tailored to the council. Council approved its Standing Orders at a meeting of council held 1st July 2025.
Are Financial Regulations up to date and reviewed annually?	*YES*	Financial Regulations, as seen on the Council's website, are based on NALC Model Financial Regulations. Council approved its Financial Regulations at a meeting of council held 6th May 2025.
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)?[1]	*YES*	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority as confirmed within the Financial Regulations 1.5.
Additional comments:		

[1] Section 151 Local Government Act 1972

Section 2 – Budgetary controls The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
Verify that budget has been properly prepared and agreed	*YES*	The budget for the year 2025/2026 was approved at the Council meeting held 7th January 2025 recording an overall budget figure of £32,147.
Verify that the precept amount has been agreed in full Council and clearly minuted	*YES*	The precept was set at £14,500 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 3.5% increase over that set the previous year but due to a change in the tax base equated to 0.5%.
Regular reporting of expenditure and variances from budget	*YES*	The minutes evidence that Council reported income and expenditure against budget at meetings of council held November 2025 and January 2026.
Reserves held – general and earmarked[2]	*YES*	The Council, as at year-end, had Earmarked Reserves totalling £19,850 with the balance being General Reserves of £9,233.57 with overall reserves standing at £28,626.
Additional comments:		

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

Section 3 – Proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		*Internal auditor commentary*
Is the ledger maintained and up to date?	*YES*	The council uses an excel spreadsheet to produce reports on a receipts and payments basis and ensures that the financial transactions of the Parish Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls.
Is the ledger on the correct basis in relation to the gross income/expenditure?	*YES*	Council's gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council's operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
Is the cash book up to date and regularly verified?	*YES*	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.
Is the arithmetic correct?	*YES*	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 4 – Payment controls
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		*Internal auditor commentary*
Is there supporting paperwork for payments with appropriate authorisation?	*YES*	A selection of random payments were cross checked against council approval, cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices. The RFO Report details payments to be approved at the council meeting, with any additions detailed within the minutes.
Where applicable, are internet banking transactions properly recorded and approved?	*YES*	Internet banking is operated in accordance with the Council's own Financial Regulations (7) and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments.
Is VAT correctly identified, recorded, and claimed within time limits?	*YES*	A VAT reclaim was evidenced as submitted for the period of 1st April 2024 to 31st March 2025 to a value of £790.77. This was evidenced as received in the council bank account on 23rd May 2025.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[3]	*N/A*	Council has not adopted the General Power of Competence.

[3] Localism Act

Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*YES*	Council clearly identifies s137 payments within its cashbook. There were no payments made during the period under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*YES*	The council has one Public Works Board Loan (PW507339). The balance outstanding as of 31st March 2026 was £1,349.63. Repayments for the period ending 31st March 2026 totalled £556.94 in accordance with the instalment repayment schedule as issued.
Additional comments:		

[4] *Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.*

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*YES*	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
Is income reported to full council?	*YES*	Income received is reported to full Council within the financial reports in accordance with council's financial regulations.
Does the precept recorded agree to the Council Tax Authority's notification?	*YES*	Council received precept in the sum of £14,500 from Babergh District Council for the period under review as reported to full Council within its Financial Reports. 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.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*N/A*	Council had no CIL balance for the period under review.
Is CIL income reported to the council?	*N/A*	
Does unspent CIL income form part of earmarked reserves?	*N/A*	
Has an annual report been produced?	*N/A*	

[5] Community Infrastructure Levy Regulations 2010

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

Section 6 – Petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*N/A*	Council does not operate a petty cash system.
If appropriate, is there an adequate control system in place?	*N/A*	
Additional comments:		

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*YES*	A number of samples were tested. There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
Do bank balances agree with bank statements?	*YES*	Bank balances agree with period end statements and, as at year end 31st March 2026 the balance across the council's accounts stood at £29,083.57 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
Is there regular reporting of bank balances at Council meetings?	*YES*	Balances across the Council's accounts are reported at each meeting of Council. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 8 – Payroll controls The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
Do all employees have contracts of employment?	*YES*	Council had 1 employee on its payroll at the period end of 31st March 2026. 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.
Has the Council approved salary paid?	*YES*	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations.
Are all employees paid at least the minimum wage?	*YES*	Employees are paid at least the national minimum wage.
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?	*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.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*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.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*YES*	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current member of staff.

[6] The Pension Regulator – website click here

Have pension re-declaration duties been carried out	*YES*	Council advised the pension redeclaration duties we last completed 15th August 2023 so council will be required to re-enrol August 2026.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*YES*	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Year End procedures		
Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*YES*	Accounts are produced on a receipts and payments basis, and all found to be in order.
Financial trail from records to presented accounts	*YES*	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
Has the appropriate end of year AGAR[7] documents been completed?	*YES*	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*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 for 2024/2025 which was confirmed at a meeting of the Council on 6th May 2025.
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?	*YES*	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Tuesday 3rd June 2025 to Monday 14th July 2025 with the date of the notice being Sunday 1st June 2025.

[7] Annual Governance & Accountability Return (AGAR)

Have the publication requirements been met in accordance with the Regulations?[8]	*YES*	In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 and published the following on a public website: • Certificate of Exemption, page 3 • Annual Internal Audit Report 2024/2025, page 4 • Section 1 – Annual Governance Statement 2024/25, page 5 • Section 2 – Accounting Statements 2024/25, page 6 • Analysis of variances • Bank reconciliation • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
Additional comments:		

[8] Accounts and Audit Regulations 2015

Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	*YES*	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Registers for the year under review was considered and adopted by full Council at its meeting held 3rd March 2026.
Is there evidence that risks are being identified and managed?	*YES*	Council is aware that risk assessment needs to focus on the safety of the Parish Council's assets, and particularly its money. There is evidence that overall, Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
*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?*	*YES*	Council has insurance in place under a specialist policy for local councils with Hiscox which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £150k. At the meeting held 2nd September 2025, where insurance was reviewed, it was confirmed council was entering in the 3rd year of a 3-year long term agreement.
Evidence that internal controls are documented and regularly reviewed[9]	*YES*	At the meeting of 3rd March 2026, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.

[9] Accounts and Audit Regulations

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[10]	*YES*	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy as adopted on 3rd March 2026.
Additional comments:		

[10] Practitioners Guide

Section 11 – Asset control
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.

Evidence		Internal auditor commentary
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*YES*	The Asset Register, as viewed on the Council's website, and as approved at the meeting held 3rd March 2026, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
Is the value of the assets included? (Note value for insurance purposes may differ)	*YES*	It is noted that the declared value for all assets at year-end 31st March 2026 is £51,256.42 which reflects overall movement in the asset register covering acquisitions and disposals.
Are records of deeds, articles, land registry title number available?	*N/A*	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
Are copies of licences or leases available for assets sited at third party property?	*N/A*	
Is the asset register up to date and reviewed annually?	*YES*	The Asset Register was reviewed and approved by council at a meeting held 3rd March 2026.
Cross checking of insurance cover	*YES*	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule.
Additional comments:		

[11] Practitioners Guide

Section 12 – Assertion 10 The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners' Guide 2025.		
Evidence		*Internal auditor commentary*
Has the Council registered with the Information Commissioner's Office (ICO)?[12]	*YES*	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.
Is there an adopted council publication scheme and is it reviewed regularly?	*YES*	As defined under the Freedom of Information Act 2000, council has adopted and published a Publication Scheme. ***Comment:*** *Council should ensure it reviews the information it holds under its scheme regularly confirming that it is up to date, or to add an adoption / review date to note this has been completed.*
Is the Council compliant with the General Data Protection Regulation requirements?	*YES*	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies that 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.
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*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 not later than 1 July each year: • Internal Audit Report • List of Councillors and Responsibilities • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts

[12] Data Protection Act 2018

		• 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.
Has the Council published a website accessibility statement on their website in line with Regulations?[13]	*YES*	Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website 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 2.1AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. ***Comment:*** *WCAG2.2 is the latest standard that provides guidelines / recommendations for making web content accessible to people with disabilities, covering blindness, low vision, hearing loss, cognitive limitations, and more, with a key focus on mobile accessibility, low vision needs, and clearer focus indicators than its predecessors. Its main focus is ensuring that websites and apps are "perceivable, operable, understandable, and robust (POUR) for all users, including those with situational disabilities".*
Has website accessibility been tested, at least annually?	*YES*	The website accessibility statement published was last detailed as tested December 2024, however it is evidenced council commissioned a third party to complete a website accessibility review at the meeting held 3rd March 2026 which was confirmed as completed on 12th March 2026.
Does the council have, as a minimum, a single generic email address on an authority owned domain, for	*YES*	Council operates with a .org.uk email address for the Clerk and Councillors which ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR

[13] Website Accessibility Regulations 2018

correspondence?[14] For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk		principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability and helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.
Does the council have an IT policy that is tailored to the council? [15]	*YES*	The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the meeting held 3rd March 2026.
Additional comments:		

[14] Practitioners Guide
[15] Practitioners Guide

Section 13 – Internal audit The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*YES*	The Internal Audit Report for the period ending 31st March 2025 was formally considered by and approved for adoption at the meeting of Council held 1st July 2025.
Has appropriate action been taken regarding the recommendations raised?	*YES*	The recommendations raised within the internal audit report for the year ending 31st March 2025 were completed.
Has the Council confirmed the appointment of an internal auditor?[16]	*YES*	SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the meeting held 4th November 2025.
Has the letter of engagement been approved by full council?[17]	*In Progress*	The letter of engagement is to be approved by council at the meeting held 7th July 2026.
Additional comments:		

[16] Practitioners' Guide
[17] Practitioners' Guide

Section 14 – External audit for the period under review The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous external audit report?[18]	*N/A*	Council was exempt from a Limited Assurance Review.
Has appropriate action been taken regarding the comments raised?	*N/A*	As above
Additional comments:		

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

Section 15 – Additional information The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [19]	*YES*	The Annual Meeting of the Parish Council was held on 6th May 2025 and the first item on the agenda was the election of Chairperson.
Is there evidence that Minutes are administered in accordance with legislation? [20]	*YES*	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
Is there a list of members' interests held?	*YES*	Evidence was seen on the District Authority's Website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	Council does not have any Trustee Responsibilities.
Is there evidence that electronic files are backed up?	*YES*	Council uses a system whereby a back-up of the council's data is taken and stored appropriately.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*YES*	Terms of Reference of the Planning and Environmental Committee were provided and were last documented as reviewed 2nd July 2024.
Additional comments:		

[19] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[20] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

Signed: *J. Lawes*

Date of Internal Audit Report: Thursday 18th June 2026

On behalf of Suffolk Association of Local Councils