

SUDBURY TOWN COUNCIL**MINUTES OF THE ANNUAL MEETING OF SUDBURY TOWN COUNCIL
HELD IN THE TOWN HALL ON TUESDAY 14th MAY 2024 AT 7.00PM**

Present: Mrs J Osborne – Mayor of Sudbury, in the CHAIR
Mr P Beer Miss A Owen
Mr N Bennett Mr T Regester
Mr S Hall Mr A Stohr
Ms E Murphy Mr A Welsh
Mr M Olyver Mr N Younger
Mr A Osborne

In attendance: Mr C Griffin – Town Clerk
Mr D Deeks – Administration Manager and RFO
Ms R Price – Business Manager
Mr B Smith – Operations Manager
Mr P Faircloth-Mutton – Suffolk County Councillor
Ms L Smith – Babergh District Councillor

Before the meeting started, the Mayor asked all members to stand for a minute's silence in memory of Mr John Philips, the founder of the local transport charity 'Go Start' who had recently died.

1. **ELECTION OF CHAIRMAN OF THE COUNCIL FOR THE YEAR 2024/2025 AND TO RECEIVE THE NEW CHAIRMAN'S DECLARATION OF ACCEPTANCE OF OFFICE**

It was proposed that Councillor Miss A Owen be elected chairman of the council for the year 2024/2025. There being no other nominations the motion was then put to a vote.

It was RESOLVED that Councillor Miss A Owen be elected chairman of Sudbury Town Council for the ensuing year.

Councillor Miss A Owen made the declaration of acceptance of office as chairman and took the chair.

2. **ELECTION OF VICE CHAIRMAN FOR THE YEAR 2024/2025 AND TO RECEIVE THE NEW VICE CHAIRMAN'S DECLARATION OF ACCEPTANCE OF OFFICE**

It was proposed that Councillor Mr A Welsh be elected vice chairman of the council for the year 2024/2025. There being no other nominations the motion was then put to a vote.

It was RESOLVED that Councillor Mr A Welsh be elected vice chairman of Sudbury Town Council for the ensuing year.

Councillor Mr A Welsh made the declaration of acceptance of office as vice chairman.

3. VOTE OF THANKS TO THE RETIRING MAYOR, COUNCILLOR MRS J OSBORNE

The new chairman, Councillor Miss A Owen, thanked those who had proposed and supported her and then declared that her charities for the coming year would be the Eden Project and Abi's Footprints. As the new Town Mayor, she thanked the retiring Mayor, Councillor Mrs J Osborne, and presented her with a framed coat of arms.

4. COUNCILLOR MRS J OSBORNE TO REPLY

Councillor Mrs A Osborne replied to the vote of thanks.

5. APOLOGIES AND APPROVAL OF ABSENCES

RESOLVED

Apologies were received from Councillors Mrs M Barrett, Mrs P Berry-Kilby and Ms J Carter. Mrs J Rawlinson was absent, but no apologies had been received.

6. DECLARATIONS OF INTERESTS

Councillors Mr Beer, Mr Osborne, Miss A Owen and Mr Regester declared they were Babergh District Councillors.

Councillor Mr Beer declared that he was a Suffolk County Councillor.

7. DECLARATIONS OF GIFTS AND HOSPITALITY

No declarations of gifts or hospitality were received.

8. REQUESTS FOR DISPENSATION

No requests for dispensations had been received.

9. MINUTES

RESOLVED

That the minutes of the Full Council meeting held on the 9th April 2024 be confirmed and signed as an accurate record.

10. REPORTS

a) Suffolk County Council (SCC) reports –

County Councillor Ms Jessie Carter was unable to attend and had not submitted a report.

County Councillor Mr Philip Faircloth-Mutton congratulated the new Mayor on her election and asked if members had any questions on his report which had been circulated to all of them prior to the meeting. A copy is included at pages 302 to 303. Members raised the following points;

- Market Hill Scheme. Cllr Faircloth-Mutton explained that he could not oppose Babergh District Council's plan to end free 3-hours parking in the Sudbury car parks whilst at the same time supporting the loss of free one-hour parking on Market Hill. Therefore, he could no longer support the proposed scheme to pedestrianised Market Hill for the summer months. He agreed to pass on a request from the new Mayor that the Suffolk County Council cabinet member for Economic Development and Transport Strategy, Cllr Richard Smith, visit Sudbury in person to discuss Market Hill.
- All night lighting for defibrillator sites. Cllr Faircloth-Mutton explained that lighting at defibrillator sites would have to be considered on a case-by-case basis, but any member could come to him to discuss proposals for individual streetlights in his area of Sudbury to remain on all night.

RESOLVED

That Councillor Mr Philip Faircloth-Mutton be thanked for his report.

- b) Babergh District Council (BDC) report – District Councillor Mr A Osborne asked if members had any questions on his report which had been circulated to all of them prior to the meeting. A copy is included at pages 304 to 305. Members raised the following points;
- Car parking charges. At present, parking charges in Babergh car parks finished at 5pm on weekdays and at 12 noon on Saturdays, but in future parking charges would apply from 8am to 6pm from Mondays to Saturdays. Concerns were raised that Sudbury residents who worked from 9am to 5pm would in future be charged to park when they returned home before 6pm. This could increase parking congestion on nearby residential streets.
 - Babergh Cabinet Timescale. Would Babergh cabinet make their final decision on car parking in June and would this allow the new charges to be implemented in October?
 - King Street parking. Clarification was requested on on-street parking on Thursdays and Saturdays.
 - Public Toilets. Could Babergh confirm that they would continue to support all the public toilets in Sudbury?

RESOLVED

That Councillor Mr A Osborne be thanked for his report.

- c) Policing report – PC Deon Ramdhanie, one of the two community police officers for Sudbury, attended the meeting and gave his report. He highlighted the effectiveness of the police gazebo which his team used for public engagement. This had proved successful on Sudbury Market and in the Springlands Estate. He reminded residents that they could request visits to other areas of Sudbury using the police online system or by email.

RESOLVED

That PC Deon Ramdhanie be thanked for his report.

- d) Public Forum – A member of the public raised the following points on the future of the Delphi site and bus services.
- Concerns were raised that the owner of the Delphi site may have gone into administration and that the future of the site for industrial use might be compromised. Could this site be procured by one of the local authorities to ensure its future use for industry. This could be an option for a future enterprise zone under the proposed Suffolk devolution deal.

- Concerns had been raised about continued vandalism in the Delphi site, but members believed that security arrangements had improved recently.
- Ipswich Bus Service. The Beestons bus service to Ipswich via Hadleigh was under threat of closure in July. This was due to limited demand from Sudbury Residents who seemed more likely to choose to visit Bury for larger town services.

11. TO NOTE THE MINUTES OF THE FOLLOWING COMMITTEES:

Planning, Development and Highways on the 8th and 22nd April 2024 and 7th May 2024 – The Chairman recommended noting the minutes.
It was **RESOLVED** to note the minutes.

Leisure and Environment on the 30th April 2024 – The Chairman recommended noting the minutes.
It was **RESOLVED** to note the minutes.

Finance on the 7th May 2024 – The Chairman recommended noting the minutes.
It was **RESOLVED** to note the minutes.

HR on the 11th April 2024 – The Vice Chairman recommended delaying his report on these minutes until the Private and Confidential section at the end of the meeting.

10. TO APPOINT MEMBERS TO SERVE ON THE COMMITTEES AND TO APPOINT A CHAIRMAN FOR EACH COMMITTEE

RESOLVED

To appoint the members listed below to serve on the committees with the chairmen as shown.

<u>Human Resources</u>	<u>Finance</u>	<u>Planning, Development and Highways</u>
Mrs M Barrett (Chairman) Mr N Bennett Ms E Murphy Mrs J Osborne Mr A Stohr	Mr N Bennett (Chairman) Mrs M Barrett Ms P Berry-Kilby Mr S Hall Ms E Murphy Miss A Owen Mr T Register Mr N Younger	Mr N Bennett (Chairman) Ms J Carter Mr S Hall Mr A Osborne Miss A Owen Ms J Rawlinson Mr A Stohr Mr N Younger
<u>Leisure and Environment</u>	<u>Policy and Resources</u>	
Mr S Hall (Chairman) Mr P Beer Ms P Berry-Kilby Ms E Murphy Mrs J Osborne Ms J Rawlinson Mr T Register Mr A Welsh	Mrs M Barrett (Chairman) Mr P Beer Mr S Hall Mr M Olyver Mrs J Osborne Mr T Register Mr A Stohr Mr A Welsh	

13. TO AGREE THE TIME AND PLACE OF FULL COUNCIL MEETINGS UP TO AND INCLUDING THE NEXT ANNUAL MEETING OF THE COUNCIL

Members reviewed the time and place of the ordinary meetings of the full council up to and including the next annual meeting in accordance with Standing Order 5(J) (xxi).

RESOLVED

That the ordinary meetings of the full council for this mayoral year will be held in the Town Hall starting at 7:00pm on the following dates:

Tuesday 11th June 2024

Tuesday 14th January 2025

Tuesday 9th July 2024

Tuesday 11th February 2025

Tuesday 10th September 2024

Tuesday 11th March 2025

Tuesday 8th October 2024

Tuesday 8th April 2025

Tuesday 12th November 2024

Tuesday 13th May 2025

14. TO CONSIDER SUSPENSION OF STANDING ORDER 5(J) (v-vi, viii-xi, xiii-xx) AND DEFERRAL OF THE REVIEW OF THESE ITEMS UNTIL THE MEETING IN JUNE 2024

Members were requested to consider suspension of the business specified in Standing Order 5(j) (v-vi, viii-xi, xiii-xx) and deferral of the review of these items until the meeting in June 2024.

RESOLVED

That the business specified under Standing Orders 5 (J) (v-vi, viii-xi, xiii-xx) be dealt with by the relevant committees and reported back for approval by the full Council meeting in June 2024.

15. TO ADOPT THE LOCAL GOVERNMENT ASSOCIATION (LGA) MODEL COUNCILLOR CODE OF CONDUCT

Members were requested to re-adopt the Local Government Association (LGA) Code of Conduct. There had been no changes to this document since the council had adopted it for the previous year. A copy is shown at minute page 306 to 321.

RESOLVED

That the Local Government Association (LGA) Code of Conduct be adopted by Sudbury Town Council.

16. TO ADPOT THE INTERNAL CONTROL STATEMENT

Members were requested to adopt the Internal Control Statement.

RESOLVED

That the Internal Control Statement as shown at minute pages 322 and 323 be adopted.

17. TO RECEIVE AND NOTE THE INTERNAL AUDIT REPORT FOR FY2023-2024

Following its review by the Finance Committee, members were requested to receive and note the internal audit report for FY2023/24, which is shown at minute pages 324 to 347.

The report was very good, with only a few minor observations which had already been addressed.

RESOLVED

That the Internal Audit report for FY2023/24 be received and noted.

18. TO APPROVE AND SIGN THE ANNUAL GOVERNANCE STATEMENT FOR FY2023-2024

Members considered the annual governance statement for FY2023/24, which is shown at minute page 348. The Town Clerk highlighted that the external auditor, PKF Littlejohn, instructed the council to answer 'No' to question 4 as they had been contacted by a member of public who could not find the Sudbury Town Council external auditor report on the 2022/23 AGAR on the Sudbury Town Council website in early November 2023. This was required to have been published by 30 September on the website.

RESOLVED

That the Annual Governance statement for FY2023/24 be approved and signed by the Town Clerk and the Mayor.

19. TO CONSIDER, APPROVE AND SIGN THE ACCOUNTING STATEMENTS FOR FY2023-2024

Members considered the accounting statements for FY2023-2024, which are shown at minute page 349.

RESOLVED

That, having considered the Accounting Statements for FY2023/24, they be approved and then signed by the Mayor.

20. TO RECEIVE AN ASSESSMENT OF THE SUFFOLK DEVOLUTION DEAL FROM THE COUNTY COUNCILLORS

Cllr Mr Philip Faircloth-Mutton explained that he could foresee a number of benefits from the proposed Suffolk devolution deal which was currently open for public consultation until 26 May 2024. The devolution deal would provide funding of £480m over 30 years, which equated to £16m per year. 40% of this funding would be for capital expenditure and the remainder for revenue. An integrated transport settlement could be one of the greatest advantages and the recent agreement on the extension of the 753 bus to Bury was an example of what could be achieved if there was greater local control.

Given the 30 year length of the project, there would be opportunities for a successful local administration to ask central government for additional delegation of funds and responsibilities, such as control over business rates.

RESOLVED

That Councillor Mr Philip Faircloth-Mutton be thanked for his assessment.

RESOLVED

That the meeting be extended until 9:15pm to allow all business to be completed.

21. TO APPROVE THE EXPENDITURE OF £48,515 FOR THE FABRICATION AND INSTALLATION OF THE FULL TOWN CENTRE SIGNAGE SUITE

The Business Manager explained that the new signage suite for Sudbury was ready for fabrication and installation. Members asked if the signs welcoming visitors to Sudbury would say that this was the birthplace of the painter Gainsborough, and the Business Manager confirmed that this would be included. Members noted that these signs would be fully funded by the section 106 funds.

RESOLVED

That, under the power of the Local Government Act 1972, s.144, members approve the expenditure of £48,515 excluding VAT for the fabrication and installation of the full town centre signage suite.

RESOLVED

That the meeting be extended until 9:25pm to allow all business to be completed.

22. TO RECEIVE AN UPDATE FROM THE HR COMMITTEE (CONFIDENTIAL)

RESOLVED

EXCLUSION OF PUBLIC (WHICH TERM INCLUDES THE PRESS)

That pursuant to the Public Bodies (Admission to Meetings) Act 1960 s.1(2), the public be excluded from the meeting for the business specified in item 22 as the publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

A copy of the Vice Chair of the HR Committee's report is at Annex A (minute page 350).

RESOLVED

To note the confidential report at Annex A.

The business of the meeting was concluded at 9:19 pm.

Chairman 

Sudbury East & Waldingfield County Councillor's Report to Sudbury Town Council Annual General Meeting - 14 May 2024**Expanded 753 Bus Service to launch on 26th May.**

- After our successful collective effort as the Town Council, County Councillors and Lavenham Parish Council to secure funding by Suffolk County Council and the Department of Transport for the above-mentioned, I attended last Tuesday's launch event at The Swan Hotel in Lavenham.
- This is great news for our area in that it provides our first regular Sunday service since the County Council's reestablishment in 1974, as well as introducing evening and nighttime services.
- The new evening routes will run from Sudbury at 18:30 and 21:10 on Monday to Saturday and return journeys arriving at 20:40 and 23:38 from Bury St Edmunds.
- Four Sunday services will leave Sudbury from 08:30, 11:00, 14:00 and 16:25 before returning to the town for 10:40, 13:05, 16:05 and 18:25.

Protecting Residents' Market Hill Parking

I welcome the recent decision by the Suffolk County Council administration to preserve residents parking on the Market Hill and not move forward with the trial part closure throughout the summer.

The existing parking provides a vital connection for local residents in both Sudbury and surrounding villages to continue accessing medical supplies and local services, without charge for up to 1 hour. This was vital given the recent Babergh District Council decision to introduce parking charges for its own carparks.

The changes have no impact on our weekly Thursday and Saturday market days, and County Council continues to welcome ad hoc requests for the Market Hill to be closed for events.

Pride in our area: Waldingfield Road and East Street repainting.

For the second consecutive year, I have secured road relining/painting for the main Sudbury artery road that falls within my division.

This not only provides clear visibility of markings for road users but a sense of pride and upkeep for our residents in Sudbury.

Churchfield Road HGV Improvements

Although beyond the Sudbury town boundary, Sudbury residents continue to take interest in the progress of improvements at Churchfield Road in Chilton, particularly due to ongoing visibility issues.

Plans have now been published to key stakeholders, including residents and businesses. If successful, a new Traffic Regulation Order (TRO) will be established to commence works on the new line restrictions.

I will continue to update the Town Council as this project progresses.

Common Sense Prevails with Springlands Streetlight

Following the installation of a new defibrillator between First and Second Avenues, I fought hard and succeeded in securing an opt out from the wider County Lighting policy so that the nearby lamp is now switched on through the entirety of the night rather than being switched off at 23:30.

This is the first time such an opt out has been secured in Suffolk and I hoped this will help protect local residents during emergencies.

Empowering Suffolk's Future: Have your say on proposed devolution deal for Suffolk

As outlined in my April report, our devolution consultation is now open.

Please refer to suffolk.gov.uk/council-and-democracy/devolution and take part in the online survey. The consultation survey closes on 26 May 2024, so please do take part while you can!

Philip Faircloth-Mutton
May 2024

District Councillor's Report May 24

Car Parking Charges

Babergh District Council's Cabinet will further discuss the decision to introduce modest short-term parking charges in Sudbury, Hadleigh and Lavenham after the decision was 'called in'.

The Cabinet previously agreed on 8 April to stop subsidising free parking after it was warned the authority is "on the edge of an economic precipice".

New charges were agreed by Cabinet - a £1 charge for short stay parking for the first hour, or £1 for two hours in long stay, which are below neighbouring authorities' rates, with plans to introduce them before the end of the year.

However, the decision was referred back to the meeting of the council's Overview and Scrutiny Committee after being 'called in' – an important part of the council's constitution, providing an extra layer of scrutiny and accountability to decision-making.

Following a debate, the committee agreed unanimously that Cabinet should look again, with particular focus on a number of areas.

The matter will be heard at a future cabinet meeting, as soon as necessary additional work has taken place.

Wildflower meadow season underway

You may have seen on our social media pages that last month our public realm team, with the help of biodiversity project manager, Richard Parmee, were busy giving the meadows their start-of-season cut and getting the signs ready.

Do look out for the meadows over the spring and summer when you're out in the districts. If you take a snap or two of some beautiful floral displays while you're there please do send them to the communications team

Green-fingered residents across Babergh and Mid Suffolk can collect free compost from tomorrow as part of a drive to get people growing.

The district council is once again holding compost giveaways throughout May, helping to kickstart people's journeys toward living a greener life while experiencing the joys of growing your own plants.

The free giveaways have been timed to coincide with International Compost Awareness Week (5-11 May) – a campaign that seeks to raise public awareness about the benefits of composting. These benefits include creating healthier soil as well as the reduction of emissions and landfill space.

Collection event in Sudbury:

- Station Road car park, Sudbury – Saturday, 11 May, 8am to 12pm

Attendees will be allowed up to two bags per car, with compost given out on a first come, first served basis.

Residents will be able to bring along their own shovels and bags to help themselves to some free loose compost soil improver.

Babergh and Mid Suffolk's commercial property investment company CIFCO continues to generate money to be ploughed back into the districts, reports published early in May – with more than £1.26m in net income raised last year.

This means that CIFCO Capital Ltd has now generated a net income of more than £12m for Babergh and Mid Suffolk District Councils, since being established jointly by councils in 2017.

A report that went to the councils' joint Overview and Scrutiny Committee earlier this month, shows how high inflation and interest rate rises have hit commercial property values nationwide. As a result, the value of the CIFCO portfolio has decreased 2.58% since March 2023. However, the report also details how CIFCO is outperforming the rest of the market – with rental arrears consistently below 5% and empty properties representing just 3.4% of the portfolio compared to a market benchmark of 8.3%, thanks to a combination of company expertise, and the quality and diversity of its assets.

CIFCO is also investing in the reducing the environmental impact of its portfolio, with 50% of its properties now holding an EPC rating of C or above – and it is on track to meet its target of ensuring all properties have a C rating or above by 2027.



Local Government Association

Model Councillor Code of Conduct 2020

Adopted by Sudbury Town Council on 14 May 2024

Joint statement

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviors and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to. We also want individuals from a range of backgrounds and circumstances to be putting themselves forward to become councillors.

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area, taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations.

Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied, or threatened by anyone, including the general public.

This Code has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.

Introduction

The Local Government Association (LGA) has developed this Model Councillor Code of Conduct, in association with key partners and after extensive consultation with the sector, as part of its work on supporting all tiers of local government to continue to aspire to high standards of leadership and performance. It is a template for councils to adopt in whole and/or with local amendments.

All councils are required to have a local Councillor Code of Conduct.

The LGA will undertake an annual review of this Code to ensure it continues to be fit-for-purpose, incorporating advances in technology, social media and changes in legislation. The LGA can also offer support, training and mediation to councils and councillors on the application of the Code and the National Association of Local Councils (NALC) and the county associations of local councils can offer advice and support to town and parish councils.

Definitions

For the purposes of this Code of Conduct, a “councillor” means a member or co-opted member of a local authority or a directly elected mayor. A “co-opted member” is defined in the Localism Act 2011 Section 27(4) as “a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee”.

For the purposes of this Code of Conduct, “local authority” includes county councils, district councils, London borough councils, parish councils, town councils, fire and rescue authorities, police authorities, joint authorities, economic prosperity boards, combined authorities and National Park authorities.

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the [Seven Principles of Public Life](#), also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor
- Your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor;

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

Your Monitoring Officer¹ has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from your Monitoring Officer on any matters that may relate to the Code of Conduct. Town and parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring Officer.

¹ The Monitoring Officer for Sudbury Town Council is the Babergh District Council Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect

As a councillor:

1.1 I treat other councillors and members of the public with respect.

1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor-officer protocol.

2. Bullying, harassment and discrimination

As a councillor:

2.1 I do not bully any person.

2.2 I do not harass any person.

2.3 I promote equalities and do not discriminate unlawfully against any person.

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and

contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council

As a councillor:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

- a. given to me in confidence by anyone**
- b. acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i. I have received the consent of a person authorised to give it;**
 - ii. I am required by law to do so;**
 - iii. the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
 - iv. the disclosure is:**
 - 1. reasonable and in the public interest; and**
 - 2. made in good faith and in compliance with the reasonable requirements of the local authority; and**
 - 3. I have consulted the Monitoring Officer prior to its release.**

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor:

5.1 I do not bring my role or local authority into disrepute.

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/its functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute.

You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities, and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities

As a councillor:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local authority or authorising their use by others:

- a. act in accordance with the local authority's requirements; and**
- b. ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery
- equipment such as phones, and computers
- transport



- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct

As a Councillor:

8.1 I undertake Code of Conduct training provided by my local authority.

8.2 I cooperate with any Code of Conduct investigation and/or determination.

8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.

8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with your Monitoring Officer.

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

9.1 I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority .

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in **Table 1**, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your Monitoring Officer.

10. Gifts and hospitality

As a councillor:

- 10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.**

- 10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**

- 10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.**

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.



Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

"Disclosable Pecuniary Interest" means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. [Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.



Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a relative or close associate; or
 - c. a financial interest or wellbeing of a body included under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter (referred to in paragraph 8 above) **affects** the financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. [Where you have an Other Registerable Interest or Non-Registerable Interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

<p>Corporate tenancies</p>	<p>Any tenancy where (to the councillor's knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
<p>Securities</p>	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.</p>

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

*

Table 2: Other Registrable Interests

You must register as an Other Registrable Interest :

- a) any unpaid directorships
- b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- c) any body
 - (i) exercising functions of a public nature
 - (ii) directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

of which you are a member or in a position of general control or management



Appendix C – the Committee on Standards in Public Life

The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on [Local Government Ethical Standards](#). If the Government chooses to implement any of the recommendations, this could require a change to this Code.

The recommendations cover:

- Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies
- The introduction of sanctions
- An appeals process through the Local Government Ombudsman
- Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012
- Updates to the Local Government Transparency Code
- Changes to the role and responsibilities of the Independent Person
- That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished

The Local Government Ethical Standards report also includes Best Practice recommendations. These are:

Best practice 1: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.

Best practice 2: Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.

Best practice 3: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.

Best practice 4: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.

Best practice 5: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.

Best practice 6: Councils should publish a clear and straightforward public interest test against which allegations are filtered.

Best practice 7: Local authorities should have access to at least two Independent Persons.

Best practice 8: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to

review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.

Best practice 9: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.

Best practice 10: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.

Best practice 11: Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.

Best practice 12: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.

Best practice 13: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.

Best practice 14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

Best practice 15: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

The LGA has committed to reviewing the Code on an annual basis to ensure it is still fit for purpose.

SUDBURY TOWN COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2024

1. SCOPE OF RESPONSIBILITY

Sudbury Town Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The council reviews its obligations and objectives and approves budgets for the following year at its January meeting. The January meeting of the council approves the level of precept for the following financial year.

The Council has appointed a Finance Committee. The Committee meet 11 times during the financial year. Members of the Committee monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters. The minutes of the meetings of the Committee are circulated to all members of the Council. A Councillor is appointed to have responsibility for bank reconciliation checks.

The full council meets 10 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the finance committee.

The council carries out regular reviews of its internal controls, systems and procedures. A member of the Council is appointed on a quarterly basis to carry out independent financial checks which are reported to the RFO and action taken if required. In addition, the RFO carries out monthly reconciliations and random checks, together with operational internal control checks to ensure compliance. See attached internal control reports.

Clerk to the Council/Responsible Finance Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Responsible Financial Officer is appointed and is responsible for administering the Council's finances.

The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the council for approval. Two members of the Council must sign every cheque to authorise payment and signatories should consider each payment against the invoice if required. Online bank payments should have effective segregation between setting up the payment and release of the payment. Evidence should be retained showing which two authorised Officers set up and approved the release of the payment. All authorised cheque signatories are members of the Council. [No officer of the Council can sign cheques.] Where delegation permits, as per s.101(1)(a) of the Local Government Act of 1972 and the Council's Financial Regulations, a report will be provided to the next full Council.

Income:

All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:

The council reviews its risk assessment annually in March, and regularly reviews its systems and controls.

Internal Audit:

The council appoints an independent and competent internal auditor who reports to the council on a annual basis on the adequacy of it's:

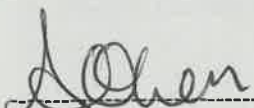
- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:


The council's external auditors, submit an annual certificate of audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement of Internal Control.



Chairman



RFO/Clerk

Approved and adopted by Sudbury Town Council

Meeting date:

14 May 2024

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

Town Clerk	Ciaran Griffin
RFO	Debbie Deeks
Mayor	Councillor Jan Osborne
Precept	£ 785,000
Income	£ 1,125,245
Expenditure	£ 967,666
General reserves	£ 507,720
Earmarked reserves	£ 724,820
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>	YES		The council uses Rialtas to produce reports on an income and expenditure basis and ensures that the financial transactions of the Town 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.
<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		The Town Council operates income and expenditure accounting.
<i>Is the cash book up to date and regularly verified?</i>	YES		Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of an authority's true financial position. The Responsible Financial Officer (RFO) has used the full suite of accounting and reporting tools associated with the package to produce clear financial management information.
<i>Is the arithmetic correct?</i>	YES		Accounting records were spot checked – they are 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	The Standing Orders, as seen on the Town Council's website, show an adopted date of 7 th November 2022. It is noted that Council reviewed its Standing Orders at the meeting of 13 th February 2024. 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. The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Town Council.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website show a review date of 13 th February 2024 and are based on the NALC Model Financial Regulations 2019 with provisions included as outlined under LTN 87 - Procurement – March 2022. COMMENT: At the next annual review, 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 21 st 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 1 st January 2022).
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Town Council.



<p>Has the Council appointed a Responsible Financial Officer (RFO)?¹</p>	<p>YES</p>	<p>In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed the Administration Manager to be responsible for the administration of the financial affairs (RFO) of the relevant authority. This was confirmed by full Council at its meeting held 12th September 2023.</p>
<p>Additional comments:</p>		

¹ Section 151 Local Government Act 1972 (d)

<p>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.</p>		<p><i>Internal auditor commentary</i></p>	
Evidence			
Is there supporting paperwork for payments with appropriate authorisation?	YES		A selection of random payments were cross checked against the cash book, bank statement and invoices and all were found to be recorded and authorised in accordance with Proper Practices.
Where applicable, are internet banking transactions properly recorded and approved?	YES		Internet banking is operated in accordance with the Council's own Financial Regulations and is used for the settlement of the Council's expenditure. The Internal Control Statement details the procedure to be followed for such payments. Evidence was seen detailing the attachment to each invoice showing the two members authorised to make payment, along with the minute reference.
Is VAT correctly identified, recorded, and claimed within time limits?	YES		VAT was claimed quarterly, this was then evidenced on the bank statements. Q1 £ 5,701.16 Q2 £ 10,991.91 Q3 £ 6,382.13 Q4 £ 9,927.20



Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	YES	The council has confirmed eligibility criteria to enable it to exercise the GPOC and has adopted the same at its meeting on 16 th May 2023.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorates?	N/A	Council uses the discretionary power of GPOC to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	YES	Council has a PWLB reference: 494355 with as at 31 st March 2024 a remaining balance of £305,867.03 as detailed on the Annual Return for 2023/2024.
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
Is there evidence of risk assessment documentation?	YES	The Risk Management Strategy for 2023/2024 was approved by full council at its meeting held 14 th March 2023. This was then further approved at a meeting held 12 th March 2024. The Risk Management Strategy documentation reviewed provides details of the risks associated with the functioning of the authority and the measures that the Council will undertake to mitigate such risks.

² Localism Act

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.

<p><i>Is there evidence that risks are being identified and managed?</i></p>	<p>YES</p>	<p>Council is aware that Risk Management Strategy needs to focus on the safety of the Town council's assets and in particular its money. There is evidence that the Town 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. The council evidenced control of the risks by noting a change in values of insurance cover as highlighted within the previous internal audit, amending the Risk Management Strategy accordingly.</p>
<p><i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i></p>	<p>YES</p>	<p>Council has insurance in place under a specialist policy for local councils with Clear Councils which shows core cover for the following: Public/Products Liability £10m; Employers Liability £10m and Fidelity Guarantee of £1m. Authorisation was given at a meeting of the council held 14th March 2023 for the Town Clerk to action the insurance policy up to the value of the budget item of £6,750 following a delay in receiving the renewal quotation from the brokers. However, as the quotation exceeded this value an extraordinary meeting was held 27th March 2023 for the insurance schedule covering 2023/2024 to be approved. A one-year agreement was entered into with a three-year long-term agreement being rejected. RECOMMENDATION: It is recommended that council increase its fidelity guarantee to be no less than the year-end balance plus half of the precept.</p>
<p><i>Evidence that internal controls are documented and regularly reviewed*</i></p>	<p>YES</p>	<p>Council records regular reviews of Internal Controls within its Finance Committee minutes as detailed on the Town Council website, confirming 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.</p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including</i></p>	<p>YES</p>	<p>In accordance with the Accounts and Audit Regulations 2015, the Town Council formally reviewed the scope and effectiveness of its internal audit</p>

* Accounts and Audit Regulations



<p><i>consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>		<p>arrangements, evidence of which is contained within its Internal Control Policy Statements.</p>
<p>Additional comments:</p>		

⁵ Practitioners Guide

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		Internal auditor commentary
Evidence		
<i>Verify that budget has been properly prepared and agreed</i>	YES	The draft budget for the year 2023/2024 was discussed and provisionally set at a meeting of the Finance Committee held 3 rd January 2023. Following which the budget of £818,182.55 was then approved at the full council meeting held 10 th January 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £785,000 for 2023/2024 as confirmed at the above meeting, with the paperwork demonstrating that this was a 4.99% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Council primarily deals with the control of the budget and recording of any variances within its Finance Committee meetings. The minutes are then taken to full council with a report from the Finance Committee Chair, plus any recommendation's where necessary.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £724,820 with the balance being General Reserves of £507,720.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: Decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.		

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.		Internal auditor commentary
Evidence		
<i>Is income properly recorded and promptly banked?</i>	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. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	YES	In accordance with the Council's Standing Orders, income received is reported to council within the Income and Expenditure Reports submitted by the Finance Committee.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £785k 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. The Council received precept of £392,500 in its bank account on 11 th September 2023 and £392,638.50 11 th April 2023 which included a refund of overpayment of £138.50.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?</i>	YES	During the year under review, Council received CIL receipts totalling £7,839.95.
<i>Is CIL income reported to the council?</i>	YES	

⁷ Community Infrastructure Levy Regulations 2010

Does unspent CIL income form part of earmarked reserves?	YES	CIL receipts received are reported to full Council within the Income and Expenditure reports submitted to full Council from the Finance Committee.
Has an annual report been produced?	YES	CIL Funds form part of the earmarked reserves.
Has it been published on the authority's website?	YES	The CIL Annual Report for 2023/2024 details a retained balance of £13,818.52 with expenditure during the year totalling £19,825.58. The Annual CIL Statement has been signed and published on the council website.
Additional comments:		



<p>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.</p>	
Evidence	Internal auditor commentary
<i>Is petty cash in operation?</i>	Yes, council operates a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	Monthly reconciliations are carried out on the petty cash accounts with payments having receipts.
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.		Internal auditor commentary
Evidence		
<i>Do all employees have contracts of employment?</i>	YES	Council had 13 employees on its payroll at the period end of 31 st March 2024. Employment contracts were not reviewed during the internal audit but it was confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	NO	The salary budget is discussed and considered each year by the Finance Committee with it documented at a meeting held 7 th November 2023 that the salary budget had been updated and approved. No employee is paid the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation. Two members of staff verify timesheets and overtime claim forms before submitting information to their payroll provider.
<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 and outsourced to SGW. 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>	YES	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with the Council's Pension Provider. COMMENT: Council was unable to confirm the date of the previous re-declaration but is aware this is required to be completed every three years.
<i>Have pension re-declaration duties been carried out</i>	YES	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:		

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	The Asset Register as approved at the meeting of 12 th March 2024 reflects those items listed under insurance and within the Town Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end 31 st March 2024 is £2,741,600.77 which reflects overall movement in the asset register covering acquisitions and disposal.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	

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

⁹ Practitioners Guide

Are records of deeds, articles, land registry title number available?	YES	Council documents land assets on its website.
Are copies of licences or leases available for assets sited at third party property?	NO	At the time of audit documentation was unavailable. It was confirmed this was under review.
Is the asset register up to date and reviewed annually?	YES	The Finance Committee documented a review of its Asset Register at a meeting held 6 th June 2023, alongside an inventory of its land and assets. At a further finance meeting held 5 th September it was noted the need to remove an item to the value of £247,400.32, which was then approved by full council at a meeting held 10 th October 2023. The year concluded with full council approving its Asset Register at a meeting held 12 th March 2024.
Cross checking of insurance cover	YES	Annual reviews of assets are carried out prior to the renewal of insurance to ensure appropriate cover is provided.
Additional comments:		



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.		Internal auditor commentary
Evidence		
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliations are completed on a monthly basis and reconcile with the cash sheets. The following months were checked against bank statements and Rialtas reconciliation reports. June 2023, November 2023, February 2024
<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 £1,206,749.09 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation. Lloyds Current Account £30,345.69 Lloyds TSB Corporate Deposit £672,867.67 Fixed Term Deposit £203,288.82 Petty Cash £211.91 TIC Control Banking £35.00 Bank Fixed Term Deposit £300,000 Balances were cross checked against the bank statements.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Toward the latter end of the year under review it was noted that balances across the council's accounts are reported at each meeting of the Finance Committee. 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.

Section 11 – year end procedures		<i>Internal auditor commentary</i>
Evidence		
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on an income and expenditure basis and all found to be in order.
<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 exceeding £25,000 it will be required to complete Part 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Town Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<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	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, 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 Monday 19 th June to Friday 28 th July 2023 with the date of the notice being the 15 th June 2023. This was published on the council website.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	YES	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 comply with the

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015



		<p>requirements of the Accounts and Audit Regulations 2015 for the year ending 31st March 2023 as it published the following on its website:</p> <p>Annual Internal Audit</p> <p>Section 1 - Annual Governance Statement</p> <p>Section 2 - Accounting Statements</p> <p>Section 3 - The External Auditor Report and Certificate</p> <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 should note that there is a requirement to ensure that Sections 1, 2 and 3 remain available for public access for a period of not less than 5 years from the date of publication.</p>
<p>Additional comments:</p>		

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.		<i>Internal auditor commentary</i>
Evidence	<i>Has the Council considered the previous internal audit report?</i>	
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	The Internal Audit Report for the period ending 31 st March 2023 was considered by the Finance Committee at a meeting held 6 th June 2023 and formally considered and approved for adoption at the meeting of full Council of 13 th June 2023.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	Council has ensured the effectiveness of the internal audit process is included within its Internal Control Statement.
Additional comments:	YES	SALC were appointed as the council's internal auditors for the year ending 31 st March 2024 at the meeting of 6 th February 2024.



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?</i> ¹²	YES	At a meeting of the Finance Committee held 5 th September 2023 the External Audit report was discussed. This was then taken to full council and accepted at a meeting held 12 th September 2023.
<i>Has appropriate action been taken regarding the comments raised?</i>	YES	The External Audit Report details that council has confirmed there was no action that could have been taken and that the area highlighted was a one off error.
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.		<i>Internal auditor commentary</i>
Evidence		
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	Council held its Annual Meeting of the Town Council at which the Mayor and other Officers were elected on 16 th May 2023 in accordance with legislation, at which the LGA Model Councillor Code of Conduct 2020 was also adopted.
<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 Mayor is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the website the Register of Interests for all current Town 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>	Partly Met	To ensure compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), council is aware that the following information should be: <u>Published quarterly</u> Individual items of expenditure that exceed £500 Government Procurement Card transactions Invitations to tender for contracts over £5,000 Details of contracts that exceed £5,000 <u>Published annually</u> Details of all land and building assets

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



		<p>Grants to Voluntary, Community and Social Enterprise Organisations Details of number of employees whose remuneration is over £50K and job title COMMENT: This is to be updated to include contracts that exceed £5,000 and employee salary scales.</p>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i>	YES	<p>The Council is correctly registered with the IO as a data controller in accordance with legislation. Reference: ZA111753 Expiry: 15th April 2024</p>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	<p>Council has taken active steps to ensure compliance 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.</p>
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i>	YES	<p>Council has 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.</p>
<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	<p>Council operates with a .gov.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.</p>
<i>Is there evidence that electronic files are backed up?</i>	YES	<p>Council uses a system whereby a back-up of the council's data is stored in the Microsoft cloud.</p>

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	Council published on its website Terms of Reference for its committees.
Additional comments:		

Signed: J. Lawes

Date of Internal Audit Visit: 1st May 2024

Date of Internal Audit Report: 1st May 2024

On behalf of Suffolk Association of Local Councils



Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

SUDBURY TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

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

*For any statement to which the response is 'no', an explanation must be published

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

14/05/2024

and recorded as minute reference:

18

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

Chair

Clerk

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
✓	

www.sudbury-tc.gov.uk

Section 2 – Accounting Statements 2023/24 for

SUDBURY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	955,492	1,074,961	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	734,000	785,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	379,552	340,245	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	528,718	530,099	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	18,150	18,150	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	447,215	419,417	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,074,961	1,232,540	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,060,118	1,206,749	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,944,604	2,741,601	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	309,602	305,867	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)		✓		The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 REQUIRED

Date

14/05/2024

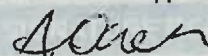
I confirm that these Accounting Statements were approved by this authority on this date:

14/05/2024

as recorded in minute reference:

MINUTE 19 REFERENCE

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

 REQUIRED

