

GODALMING TOWN COUNCIL

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30 January 2026

I HEREBY SUMMON YOU to attend the **AUDIT COMMITTEE** Meeting to be held in the meeting room at 107-109 High Street, Godalming on THURSDAY, 5 FEBRUARY 2026 at 6.00pm.

Andy Jeffery

Andy Jeffery
Chief Executive Officer

If you wish to speak at this meeting please contact Godalming Town Council on 01483 523575 or email office@godalming-tc.gov.uk

Committee Members:	Councillor C Downey – Vice Chair Councillor Martin Councillor Steel Councillor Thomson – Chair Councillor Williams
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A G E N D A

1. MINUTES

To approve as a correct record the minutes of the meeting held on the 11 September 2025, a copy of which has been circulated previously.

2. APOLOGIES FOR ABSENCE

3. DISCLOSABLE PECUNIARY INTERESTS AND OTHER REGISTERABLE INTERESTS

To receive from Members any declarations of interests in relation to any items included on the agenda for this meeting required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

4. PETITIONS/STATEMENTS/QUESTIONS FROM MEMBERS OF THE PUBLIC

The Chair to invite members of the public to make representations, ask or answer questions and give evidence in respect of the business on the agenda or other matters not on the agenda. This forum to be conducted in accordance with Standing Order 5.

5. QUESTIONS BY MEMBERS

To consider any questions from Councillors in accordance with Standing Order 6.

6. WORK PROGRAMME

Members to consider the Committee's Work Programme and to note progress on the items therein (copy attached for the information of Members).

7. **BANK RECONCILIATION**

The Responsible Finance Officer to table the current Bank Reconciliation for the information of Members.

Members to agree that the Chair should sign the bank reconciliation tabled.

8. **INTERNAL AUDIT**

Members to consider the report from the Council's Internal Auditor, Mulberry Local Authority Services Ltd, on an interim internal audit conducted on 9 January 2026 for the 2025/26 financial year (report attached for the information of Members).

Members are requested to note that the Final Internal Audit is booked for 8 May 2026 – reporting to Audit Committee on 28 May and to Full Council on 4 June 2026.

9. **REVIEW OF RISK ASSESSMENT – FINANCIAL**

Members to consider the risk assessment on Financial (attached for the information of Members).

10. **IT, CYBER SECURITY & ACCEPTABLE USE POLICY**

Recommendation: The Audit Committee is asked to review the draft IT, Cyber Security & Acceptable Use Policy and, if satisfied, recommend its adoption by Full Council.

Purpose of Report

To present an updated IT, Cyber Security & Acceptable Use Policy for Members' consideration. The policy is required to support the Council's governance framework and to meet the requirements of Assertion 10 – Digital and Data Compliance, of the Annual Governance and Accountability Return (AGAR).

Background

Local councils are required each year to complete the Annual Governance and Accountability Return and to confirm that appropriate systems of internal control are in place. Effective control of the Council's IT systems, data security and electronic communications forms an essential part of this assurance.

Policy Development

The Council's IT environment now includes:

- Microsoft 365 (Outlook, SharePoint, OneDrive and Teams);
- remote and cloud-based working arrangements;
- external IT support provision; and
- increased cyber security and data protection responsibilities.

In order to reflect these developments, an updated IT, Cyber Security & Acceptable Use Policy has been drafted.

The policy has been produced in line with the Smaller Authorities Proper Practices Panel (SAPPP) Practitioners' Guide 2025, using the recommended Parish Council IT Policy template as the basis for good practice and audit compliance.

The policy provides clear guidance on:

- acceptable use of Council IT facilities;
- account security, passwords and multi-factor authentication;

- email communications and disclosure obligations;
- data storage, retention, backups and secure disposal;
- remote working and personal device requirements; and
- monitoring, incident reporting and enforcement.

The draft policy is attached for Members to review.

Audit Committee Considerations

Members are requested to review the attached policy and consider whether it:

- is clear and proportionate for a town council environment;
- adequately supports the Council's system of internal control; and
- meets the governance expectations under Assertion 10.

Financial and Resource Implications

There are no direct financial implications arising from the adoption of this policy.

Implementation will be supported through existing staff arrangements and the Council's external IT provider.

11. ASSURANCE IN RESPECT OF AGAR ASSERTION 10 (DIGITAL AND DATA COMPLIANCE)

Recommendation: The Audit Committee is requested to:

- note the requirements of Assertion 10;
- confirm that the Council has applied the Practitioners' Guide guidance in Section 5; and
- agree that the Council is in a position to provide a positive response to Assertion 10 when approving the Annual Governance Statement.

Purpose of Report

To provide assurance to Members that Godalming Town Council has taken the necessary steps to meet the requirements of Assertion 10 – Digital and Data Compliance within the Annual Governance Statement for 2025–26.

This report confirms that the Council has applied the relevant guidance contained in Section 5 of the [Smaller Authorities Proper Practices Panel \(SAPPP\) Practitioners' Guide 2025](#), and that appropriate evidence is in place to support a positive response.

Background

The Accounts and Audit Regulations 2015 require all smaller authorities to review the effectiveness of their system of internal control and prepare an Annual Governance Statement in accordance with proper practices.

The Practitioners' Guide confirms that authorities must hold appropriate evidence to support a "Yes" response to each assertion, such as references in formal minutes.

Assertion 10 – Digital and Data Compliance has been added to clarify councils' responsibilities in respect of IT governance, data handling, email arrangements and publication compliance.

Requirements of Assertion 10

To warrant a positive response to Assertion 10, the Practitioners' Guide confirms that the authority must have taken the following actions to:

- Maintain appropriate email management arrangements, including use of generic council email accounts hosted on an authority-owned domain.
- Ensure legal compliance of the Council's website, including accessibility requirements.
- Publish documentation required under the Freedom of Information Act and Transparency Code.
- Follow GDPR and the Data Protection Act 2018.
- Have an up-to-date IT Policy in place.

Council Actions and Compliance

Members are advised that Godalming Town Council has undertaken the following actions to ensure compliance with Assertion 10:

IT Governance

The Council has produced an updated IT, Cyber Security & Acceptable Use Policy, aligned with the SAPPP Practitioners' Guide template and reflecting modern working arrangements including Microsoft 365, SharePoint, remote working, and external IT support.

The policy provides clear controls on:

- account security and multi-factor authentication;
- acceptable use expectations;
- email communications and phishing awareness;
- data retention, backups, and secure disposal; and
- incident reporting and enforcement.

(Considered separately under Agenda Item 10.)

Email Management

The Practitioners' Guide requires councils to maintain official email accounts hosted on an authority-owned domain.

Godalming Town Council meets this requirement. All staff and councillors are issued with official email addresses in the format @godalming-tc.gov.uk.

This ensures that Council business is conducted through controlled and auditable communication channels rather than personal email accounts.

Website Accessibility Compliance

The Practitioners' Guide requires all council websites to meet the Web Content Accessibility Guidelines (WCAG 2.2 AA) and associated regulations.

Godalming Town Council completed a WCAG accessibility compliance check in July 2024 and has published an Accessibility Statement.

Council agreed at Min No 460-25 that a re-assessment will be undertaken during 2026/27 to ensure ongoing compliance.

Data Protection and GDPR Compliance

The Practitioners' Guide confirms that all authorities must comply with GDPR and the Data Protection Act 2018, recognising their role as Data Controller and Processor.

Godalming Town Council has reviewed its GDPR governance arrangements and, at Min No 459-25, recommended that all GDPR-related policies be re-adopted by Full Council to ensure continued compliance.

Publication and Transparency Requirements

The Council continues to meet its publication duties under:

- the Freedom of Information Act 2000;
- the Transparency Code for Smaller Authorities; and
- accessibility regulations as required under Assertion 10.

Audit Committee Assurance

The Practitioners' Guide makes clear that authorities must be able to evidence their responses through formal governance processes and minutes.

Members are therefore asked to note that the actions above, including:

- provision of authority-domain email accounts;
- completion of WCAG accessibility compliance checks;
- scheduled re-assessment of accessibility;
- review and re-adoption of GDPR policies; and
- adoption of an updated IT Policy

provide the necessary assurance for the Council to respond positively to Assertion 10 within the AGAR for 2025–26.

Financial Implications

There are no direct additional financial implications arising from this assurance report.

Compliance is supported through existing staff arrangements and the Council's external IT support provision.

12. APPOINTMENT OF INTERNAL AUDITOR

Recommendation:

That the Audit Committee recommends to Full Council that Mulberry & Co Local Authority Services Ltd be re-appointed as the Council's Internal Auditor for the financial years 2026/27 to 2028/29 inclusive, and that the CEO be authorised to arrange the issue of a Letter of Engagement accordingly.

Purpose of Report

To advise Members that the Council's current engagement of Mulberry & Co Local Authority Services Ltd as Internal Auditor runs until the end of the current financial year, and that arrangements must now be put in place for the appointment of Internal Auditors for the forthcoming financial years.

The report seeks the Audit Committee's recommendation to Full Council for the re-appointment of Mulberry & Co for a further three-year term.

Background

Godalming Town Council is required to maintain an effective system of internal audit as part of its governance and financial control framework. Mulberry & Co Local Authority Services Ltd were appointed as the Council's Internal Auditors for the current term, which expires at the end of the 2025/26 financial year. In order to ensure continuity of audit coverage and compliance with statutory requirements, the Council must approve a new Letter of Engagement for the next audit period.

Legislative and Governance Requirements

Under Regulation 5 of the Accounts and Audit Regulations 2015, local councils must ensure that they maintain:

- an effective system of internal control, and

- an adequate and effective system of internal audit of their accounting records and control systems.

The appointment of the Internal Auditor is therefore a matter reserved for Full Council, with the Audit Committee providing recommendation.

Proposal

It is proposed that the Audit Committee recommends to Full Council the re-appointment of Mulberry & Co Local Authority Services Ltd as the Council's Internal Auditor for the three financial years 2026/27 to 2028/29 inclusive. If agreed, a new Letter of Engagement will be issued, setting out the scope of audit work, responsibilities, and agreed fees for the term.

Financial Implications

The cost of internal audit is met from within the Council's annual governance and audit budget. A three-year fixed-rate quotation for the period 2026/27 to 2028/29, will be tabled at the meeting for the information of Members.

Risk Management

Failure to appoint an Internal Auditor would leave the Council non-compliant with statutory requirements and would undermine the Council's Annual Governance and Accountability Return (AGAR) assurance framework. Re-appointment ensures continuity, familiarity with the Council's systems, and timely completion of audit work.

13. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held in the meeting room at 107-109 High Street on Thursday, 16 April 2026 at 6.30pm.

14. ANNOUNCEMENTS

Brought forward by permission of the Chair. Requests to be submitted prior to commencement of the meeting.

AUDIT COMMITTEE WORK PROGRAMME

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Bank Reconciliation	Cllr Thompson/RFO	11 September 2025	Latest bank recs reviewed at each meeting of Audit Committee	Chair to review and sign at each meeting of the Audit Committee	Ongoing
Internal Control – Meeting 1					
Income Controls	Cllr Thompson	10 July 2025 (minute 108-25)	Reviewed 10 July 2025 – no issues identified	Annual review to be completed by July 2026	
Payment Controls	Cllr Thompson	10 July 2025 (minute 109-25)	Reviewed 10 July 2025 – no issues identified	Annual review to be completed by July 2026	
Payroll Controls	Cllr Thompson	11 September 2025 Minute 110-25 & 272-25)	Reviewed 11 Sept 2025 – amendments completed	Annual review to be completed by July 2026	
Proper Book-keeping	Cllr Thompson	10 July 2025 (minute 111-25)	Reviewed 11 Sept 2025 – no issues identified	Annual review to be completed by July 2026	
VAT Controls	Cllr Thompson	10 July 2025 (minute 112-25)	Reviewed 10 July 2025 – no issues identified	Annual review to be completed by July 2026	
Miscellaneous – Meeting 2					
External Auditor's Report	RFO	8 August 2025	Considered by Full Council on 4 September 2025	Annual review to be completed by September 2025	
Asset Control	Cllr Thomson/RFO	12 September 2024	Building revaluations required to remain compliant with Fixed Asset Policy	Revaluation Completed March 2024. Next revaluation due 2030	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Review of Suppliers	RFO /TC	Ongoing Insurance contract reviewed for 2024/25.	Review suppliers to ensure best value for money being achieved		
Financial Regulations	RFO	17 April 2025	Financial Regulations updated by this committee 17 April 2025	Approved by Full Council 8 May 2025	
Procedures	RFO	Ongoing SOP's for Facilities function written and being updated by Operations & Compliance Officer.	Creating a Standard Operating Procedures File for each position	SOP for Community & Communications Officer completed March 2025.	Annual review of SOP'S
Budgetary Controls	Cllr C Downey	11 September 2025 (Minute 273-25)	To be reviewed in 12 months	Next review due Sept 2026	
Risk Management – Meeting 3					
Risk Management Strategy	RFO	15 May 2025		Approved by Full Council 15 May 2025	
Insurance	RFO	18 April 2024	To be reviewed in detail at each contract renewal	Current Insurance based on 3-year contract due for renewal for April 2027	.
Risk Assessment – Re-use of Land at Nightingale Cemetery	Cllr Steel / RFO	1 February 2024		Digitisation of Nightingale Cemetery record completed	Risk assessment to be produced as part of application for Faculty. Due to Godalming Minister being interregnum unable to progress Faculty. Expected to be able to take this forward Summer 2026.

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Risk	RFO	Ongoing	Identify areas to review to ensure risk is being managed appropriately within the Council	Ongoing	
Year End – Meeting 4					
Internal Auditor's Reports	RFO	29 August 2025 - Interim Audit (minute 274-25)	To be reviewed at next interim audit	Ongoing	On this agenda
Management of Debt (particularly Bad Debt)	RFO	17 April 2025 (minute 579-24)	To be reviewed annually	Annual review to be completed by April 2026	
Review of Effectiveness of Internal Control	Cllr Thompson /RFO	17 April 2025 (minute 580-24)	To be reviewed annually	Annual review to be completed by April 2026	
Annual Governance Statement	Cllr Thompson /RFO	17 April 2025 (minute 581-24)	To be reviewed annually	Annual review to be completed by April 2026	
Annual Accounting Statements	Cllr Thompson /RFO	17 April 2025 (minute 582-24)	To be reviewed annually	Annual review to be completed by April 2026	
Review of Credit Control Procedures	RFO	18 April 2024	To be reviewed at least every three years	Next review to be completed by April 2027	
Review of Council Banking Arrangements	Cllr Thompson /RFO	20 July 2023 Full Council Min 117-23	To be reviewed each Administration	Next review to be completed after May 2027	
Review of Treasury & Investment Policy	Cllr Thompson /RFO	17 April 2025 (minute 583-24)	To be reviewed annually	Annual review to be completed by April 2026	



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Mr A Jeffery
Godalming Town Council
107-109 High Street
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GU7 1AQ

9 January 2026

Dear Andy

Re: Godalming Town Council

Second Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report

Executive summary

Following completion of our second interim internal audit on 9 January 2026 we enclose our report for your kind attention and presentation to the council. This should be read in conjunction with the first interim internal audit report dated 29 August 2025.

The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

As with the first internal audit, our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Godalming Town Council are well established and continue to be followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

The audit was conducted on site with the Clerk and the recently appointed Finance Manager, who is known to the local government sector but has experience working with finances. This is a second interim internal audit, with the first conducted in August 2025 identifying the council has in place strong governance systems and follows both the statutory requirements and its own internal processes and procedures.

The second interim internal audit focused on checking continuance with the council's compliance in key areas relating to financial processing, and time was spent with the newly appointed Finance Manager to further familiarise her with the requirements within the local council sector.

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings. The Finance Manager has received a handover and been trained in use of the accounting system, and a review of accounting entries shows that she has developed a strong understanding of the system.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Testing conducted at first interim internal audit. Comments relate to additional testing conducted at the second interim internal audit only.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

- FR 5.15 *Individual purchases within an agreed budget for that type of expenditure may be authorised by officers in accordance with the approved Scheme of Delegation.*
- FR 5.18 *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £4,500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. Before doing so, the Clerk will agree expenditure with the Chair or Vice Chair of the appropriate Committee and shall report the action taken and costs incurred to the same Committee as soon as practicable thereafter.*

I previously tested a sample of invoices at the first interim internal audit, and conducted a further test at this visit, using the payment runs dated 7 and 14 November. In each instance, I was able to locate the relevant invoice matching the details on the payment run form, that each transaction has been approved in accordance with the council's adopted Financial Regulations, and that amounts tallied to the bank statements.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

Testing conducted at the first interim internal audit.

A review of the minutes of the council meeting held on 11 December 2025, shows that the council resolved to approve the budget and precept for 2026/27, and reviewed and approved a 3 year forward projection covering the period to 2029/30. This approval is in accordance with the diary schedule confirmed by the Clerk at the first interim internal audit in August.

Also documented within the same minutes is the review conducted by the council regarding approval of the amounts and purposes of held earmarked reserves, and that the projected general reserve balance will be an appropriate level based on the council's reserves policy and the SAPPP recommended guidance.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.

Audit findings

The council has no petty cash and the testing for this internal control objective does not apply.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

I. BANK AND CASH

Internal audit requirement

Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings

To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings

The council is reminded that the following requirements apply.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

Testing for publication to meet this requirement will be completed at the final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

Audit findings

Testing conducted at the first interim internal audit. No further testing required.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts, and testing for this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on andy@mulberrylas.co.uk or 07428 647069.

Yours sincerely



Andy Beams
Director, Mulberry Local Authority Services Ltd

Second Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
None		

Risk Assessment



Area: FINANCE	Date of Assessment: 05/02/2026	Date of Last Assessment: 06/02/2025	Responsible Persons Name: Town Clerk – Andy Jeffery
Name of Assessor: Andy Jeffery	Date of Next Assessment: February 2027	Signature:	

<u>Hazards</u>	<u>Persons at Risk</u>	<u>Existing Precautions</u>	<u>Severity</u>	<u>Likelihood</u>	<u>Numerical Risk</u>	<u>Risk Rating</u>	<u>Additional Controls</u>	<u>Task Frequency</u>
Income May not receive the Precept on the due date.	The community and GTC	Ensure reserves are adequate to cover 6 months or 50% of the Precept to allow the organisation to continue trading.	4	3	12	Medium	On 19 Dec 24 Full Council adopted a Reserves Policy which formalises the level of reserves to be held by GTC	RFO – ongoing.
Rent not received on properties or no hire fees received from community centres.	The community and GTC	Have adequate Insurance cover for loss of rent and loss of gross revenue.	3	3	9	Medium	Insurance renewed April 2025	RFO/TC arranges insurance annually and reviews levels of cover to ensure adequate.
Insufficient revenue is generated to fund operations.	The community and GTC	Ensure a medium to long term budget is in place to anticipate future revenue requirements, taking into account the impact of inflation, and enable strategies to be developed to address potential shortfalls.	4	2	8	Medium	On 11 Dec 25 Full Council noted the budget forecast projections for periods 2027/28-2030/31	RFO develops a rolling three-year high-level budget for Council consideration.

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Money Laundering Money received could be illegally acquired and therefore as a consequence the Council may suffer a financial loss.	GTC	<p>All signatories to be approved by the bank and provide the required level of identification. Two Members to authorise all withdrawals. Ensure as far as possible that all dealings with customers are legally binding.</p> <p>Only approved Officers and Members named on nominated bank mandate to liaise with any financial institution in relation to the finances of the organisation.</p>	4	3	12	High	<p>RFO arranges bank mandate and liaises between bank and Members to fulfil identification requirements</p> <p>RFO is main liaison with bank.</p>	
Banking Facilities Provision Banks could make a loss or become insolvent.		Ensure monies are placed with approved and recognised institutions. Follow Treasury & Investment Policy.	4	2	8	Medium	RFO to ensure adherence to Treasury & Investment Policy	Annually. On 29/01/2025 GTC's bank rated A+stable.
Investments Investments may be lost through market forces.		Follow Council's Treasury & Investment Policy.	4	2	8	Medium	RFO to ensure adherence to Treasury & Investment Policy.	Annually As and when investments change 29/01/2025 GTC's investment vehicle rated AAAmmf

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Investments may be misused/ fraud/corruption.		Insurance cover for Fidelity Guarantee (which covers the misappropriation of funds by Officers and Members) to cover total reserves.					Review both Investment Strategy Policy and insurance cover annually. 19 Dec 24, Fidelity Guarantee increased to £2m	Annually.
Assets Assets may be damaged/stolen. Inability to replace assets that are damaged, lost or stolen.		Ensure all assets are appropriately maintained through regular inspections. Ensure the Asset Register is updated regularly Have adequate insurance to cover loss or damage. Ensure all assets are retained in a safe and secure environment (e.g. civic regalia is kept in alarmed strong room). Annual budget includes a maintenance line item for regular scheduled maintenance and unplanned maintenance. Reserves are built up over time to ensure ability to replace or repair major capital assets.	4	3	12	High	Operations & Compliance Officer has a scheduled maintenance programme and performs regular reviews for unplanned maintenance. RFO maintains Asset Register which is reviewed by the Internal Auditor each year. RFO/TC review insurance cover annually. RFO prepares budget annually with provision for both short and long term asset maintenance.	In line with Maintenance Programme As and when assets change and annual audit Annual Annual

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Liquidity Insufficient funds available when required to make payments when due.	Unable to recover debtors' amount.	<p>Cash flow not a significant issue as Council receives the Precept (its main income) in two instalments in advance and holds healthy levels of cash reserves in the bank.</p> <p>Cash flow is a required element of consideration per the Councils' Treasury & Investment Policy.</p> <p>Casual users of community centres are required to pay their account before the service is provided. Regular users and ad hoc debtors are subject to the Council's credit control procedures.</p> <p>Repayments are fixed interest (not variable) and have been built into the base budget.</p>	3	3	9	Medium		<p>RFO monitors cash flow regularly.</p> <p>Policy to be reviewed annually</p> <p>RFO performs credit control each month.</p>

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Insurance Cover is inadequate or incomplete for organisational needs.		<p>Insurance cover reviewed with insurance agent annually to revise levels, ensure new areas of risk are included and remove no longer required areas of coverage.</p> <p>Fixed Asset Policy requires major assets (e.g. buildings and civic regalia) to be reviewed every 5-7 years to ensure values insured are appropriate.</p>	4	2	8	Medium	<p>RFO/TC review insurance coverage annually.</p> <p>December 2024 Ockford & Aarons Hill Hub added to insurance policy; Fidelity Guarantee increased.</p> <p>RFO/Audit Committee and Internal Auditor ensure compliance with Council's policies and procedures.</p> <p>Dec 24, GTC buildings evaluated for reinstatement costs.</p>	<p>Annual</p> <p>As and when risks change</p>
Activities Outside Legal Powers Budget spent without a legal power to do so and therefore <i>ultra vires</i> .		<p>Council has achieved General Power of Competence and a CiLCA qualified S151 Officer (Town Clerk).</p> <p>Officers to advise Members where potential plans may not fall within existing powers.</p>	3	3	9	Medium	<p>CEO to ensure Council does not operate <i>ultra vires</i>.</p> <p>CEO to ensure Council continues to meet the eligibility criteria for General Power of Competence every four years.</p> <p>2023/24 External Auditor Checked on</p>	<p>On going</p> <p>Every 4 years</p>

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Internal Controls The Council does not have an adequate system of internal controls to prevent and/or detect fraud and errors. Council fails to adhere to internal controls and opens itself up to qualified audit, fraud and damage to its reputation.		<p>Included on the Audit Committee programme is an annual review of key internal controls for major areas.</p> <p>Internal Auditor includes within its programme a review of the Council's adherence to its own Standing Orders, Financial Regulations and internal controls.</p>	4	3	12	High	<p>Officers CILC qualification and Council's adoption of GPC.</p> <p>Chair of Audit to ensure Member assigned to do review each year.</p> <p>RFO to liaise with Internal Auditor to accommodate the Internal Auditor's review of internal controls.</p>	Annual Minimum twice a year
Audit Audit not performed		<p>External auditor is appointed by Smaller Authorities Audit Appointments for all Town and Parish Councils. External Auditor then informs Council of significant dates and follows up if information requested not provided.</p> <p>See Internal Controls, Legal Powers. Council appoints suitably qualified Officers.</p>	4	2	8	Medium	RFO to liaise with both External and Internal Auditors to ensure audits are conducted and any information requested provided in a timely manner.	Annual

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<p>Audit performed and identifies areas of concern that result in a qualified audit opinion.</p> <p>Auditor does not have necessary expertise to conduct audit.</p> <p>Auditor recommendations not addressed by Council.</p>		<p>Audit Committee sets appointment criteria which includes evidence of necessary skills, experience and qualifications.</p> <p>Internal Auditor checks that all of their recommendations and those of the External Auditor have been considered and addressed.</p>	2	2	4	Low		

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Supporting Our Community

IT, CYBER SECURITY & ACCEPTABLE USE POLICY

This policy should be read in conjunction with the linked policies listed below:

- Code of Conduct
- Disciplinary Procedure & Rules
- Equality & Diversity Policy
- Data Protection Policy
- Social Media Policy

1. PURPOSE

The purpose of this policy is to ensure that the Council's information, systems and digital services are used securely, lawfully and sensibly, while supporting efficient day-to-day working.

The Council uses both remote server and cloud-based systems to store and manage information. These systems are critical to service delivery and must be protected from loss, misuse and unauthorised access.

2. SCOPE

This policy applies to:

- all employees, councillors, volunteers and contractors;
- anyone using Council information, systems or equipment; and
- all locations, including remote and home working.

It applies regardless of whether Council systems are accessed using Council-owned or approved personal devices.

3. SYSTEMS COVERED BY THIS POLICY

This policy covers all Council digital systems, including but not limited to:

- Microsoft 365 (Outlook, SharePoint, OneDrive, Teams);
- any remote or hosted servers used by the Council;
- email, internet access and cloud services;
- Council-owned computers, laptops, tablets and mobile phones; and
- approved personal devices used to access Council systems.

4. ROLES AND RESPONSIBILITIES

4.1 The Council

The Council owns all data created, received or stored in connection with Council business.

4.2 Chief Executive Officer

The CEO has overall responsibility for:

- information security and acceptable use;
- ensuring this policy is implemented and reviewed; and
- liaison with the Council's external IT support provider.

4.3 External IT support provider

The Council's appointed IT provider is responsible for:

- technical management of systems;
- security monitoring and updates; and
- supporting incident response and recovery.

4.4 Users

All users are responsible for:

- using Council systems appropriately;
- protecting access credentials and devices; and
- reporting security concerns or incidents immediately.

5. ACCEPTABLE USE

Council IT systems are provided primarily for Council business. Limited personal use is permitted provided that it:

- is reasonable and occasional;
- does not interfere with work;
- is lawful and appropriate; and
- does not risk the security or reputation of the Council.

All use of Council systems must comply with this policy and the Council's other policies, including the Code of Conduct and Data Protection Policy.

Users must not misuse IT facilities in any way that brings the Council into disrepute, causes offence, disrupts operations or jeopardises security.

6. MICROSOFT 365, SHAREPOINT AND RECORDS

As the Council transitions to SharePoint it will become the Council's primary document and records store.

- Council documents must not be stored permanently on local drives or personal devices.
- OneDrive may be used for working files but is not a long-term records store.
- Teams messages and files relating to Council business are Council records.
- Access to files is controlled by permissions, not by copying or downloading unnecessarily.

Users must not create unofficial systems or workarounds that bypass these controls.

7. DATA MANAGEMENT, BACKUPS AND SECURE DISPOSAL

All sensitive or confidential Council information must be stored and transmitted securely using approved systems and methods.

The Council's systems are backed up regularly through approved arrangements with its IT provider.

Where information is no longer required, secure disposal or deletion methods must be followed in line with the Council's Retention and Data Protection Policies.

8. EMAIL COMMUNICATIONS

Council email accounts are for official communication and must be used professionally and respectfully.

Users must:

- avoid sending sensitive or confidential information by email unless it is encrypted;
- exercise caution with attachments and links to prevent phishing or malware;
- verify unusual requests for payment, passwords or information before responding.

Emails should be treated as permanent records and may be subject to disclosure under GDPR or Freedom of Information legislation.

9. SECURITY AND ACCESS

- Each user must have a unique account.
- Passwords must not be shared.
- Multi-factor authentication must be used where available.
- Devices must be locked when unattended.
- Software may only be installed or approved by the Council's IT provider.

Deliberate unauthorised access to systems or data may be a criminal offence.

10. REMOTE WORKING AND PERSONAL DEVICES

Remote access is permitted where approved by the Council.

Where personal devices are used:

- devices must be password protected;
- automatic locking must be enabled;
- Council data must only be accessed via approved applications; and
- Council data must not be stored locally unless authorised.

Lost, stolen or compromised devices must be reported immediately.

11. NETWORK AND INTERNET USE

Council internet access must be used responsibly for official purposes.

Users must not:

- download unauthorised or copyrighted material;
- attempt to bypass security controls;
- introduce malware or unapproved software.

12. MONITORING AND PRIVACY

Council IT systems are monitored to:

- maintain security;
- ensure compliance with policies; and
- support business continuity.

Users should have no expectation of privacy when using Council systems. Monitoring will be lawful, proportionate and for legitimate purposes only.

13. RETENTION AND ARCHIVING

Council emails and electronic records must be retained and archived in accordance with:

- the Council's Retention Policy;
- GDPR requirements; and
- Freedom of Information obligations.

Users should not keep unnecessary emails or duplicate records.

14. INCIDENT REPORTING

All users must report any actual or suspected security incidents without delay, including:

- lost or stolen devices;
- suspected phishing or suspicious emails;
- accidental disclosure of information; and
- unauthorised access to systems.

Incidents should be reported to the Chief Executive Officer, who will coordinate action with the IT provider and follow data breach procedures where required.

15. TRAINING AND AWARENESS

The Council will provide periodic training and guidance to employees and councillors on:

- cyber security best practice;
- phishing awareness;
- safe use of Council systems; and
- data protection responsibilities.

All users are expected to engage with training provided.

16. MISUSE, BREACHES AND ENFORCEMENT

Misuse includes, but is not limited to:

- accessing or distributing illegal or offensive material;
- circumventing security controls;
- introducing malware or unauthorised software;
- excessive personal use; and
- using systems in a way that brings the Council into disrepute.

Failure to comply with this policy may result in:

- withdrawal of system access;
- disciplinary action; and
- referral to external authorities where required.

17. CONTACTS

For IT-related enquiries, assistance or incident reporting, users should contact:

- the Chief Executive Officer; or
- the Council's appointed external IT support provider.

13. REVIEW

This policy will be reviewed annually, or sooner if required by changes in technology, legislation or working practices.

GODALMING TOWN COUNCIL

Disclosure by a Member¹ of a disclosable pecuniary interest or other registerable interest (non-pecuniary interest) in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the adopted Godalming Members' Code of Conduct).

As required by the Localism Act 2011 and the adopted Godalming Members' Code of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a registerable interest (non-pecuniary interest)]³ in the following matter:-

COMMITTEE:

DATE:

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest.

Agenda No.	Subject	Disclosable Pecuniary Interests	Other Registerable Interests (Non-Pecuniary Interests)	Reason

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² A disclosable pecuniary interest is defined by the Relevant Authorities (Disclosable Pecuniary Interests) regulations 2012/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities

³ A registerable interest (non-pecuniary interest) is defined by Section 9 of the Godalming Members' Code of Conduct.