**Addendum to the Second Interim Internal Audit Report to Lowestoft Town Council (dated 21 January 2022)**

Subsequent to the presentation of the above report to the Town Council on 22 February 2022, discussions took place between the Town Clerk and the Internal Auditor regarding item 12.7. It was agreed that the item should be updated and amended to clarify the position of the missing Civic Artefacts.

The Audit Report displayed item 12.7 as follows:

*12.7* *The long-standing issue regarding civic artefacts transferred from East Suffolk Council and now belonging to the Town Council was discussed in open session by the Council at its meeting on 23 November 2021. The Town Council has a list of items which were due to have been transferred by East Suffolk Council. An assessment of the items has taken place and 53 individual items have not been located by East Suffolk Council. It is understood that the total value of the missing items is approximately £7,000. The Clerk/RFO confirmed that the Town Council may consider accepting a financial settlement in compensation (to be accepted into the civic and ceremonial budget or the budget for the Lowestoft Collection). The Council gave consideration to this matter at its meeting on 21 December 2021.*

The above item has been up-dated and is now recorded in the Second Interim Internal Audit Report as items 12.7 and 12.8 as follows:

12.7 The long-standing issue regarding civic artefacts transferred from East Suffolk Council and now belonging to the Town Council was discussed in open session by the Council at its meeting on 23 November 2021. Minute 120.7 of the meeting confirms that:

(a) The Town Council has a list of items which were supposed to have been transferred by East Suffolk Council.

(b) An assessment of the items has taken place and 53 individual items had at that point (November 2021) not been located.

(c) It is understood that the total value of the missing items is approximately £7,000.

(d) It was agreed that the Town Council would consider accepting a financial settlement in compensation, to be accepted into the civic and ceremonial budget or the budget for the Lowestoft Collection but would request an explanation from East Suffolk Council as to why the items could not be located.

12.8 The position regarding the civic artefacts transferred from East Suffolk Council was discussed during the confidential session at the meeting of the Council on 21 December 2021 (Minute 136.7 refers).

**Trevor Brown, CPFA**

**Internal Auditor**

**25 February 2022**