



Mrs V Spiers  
Parham Parish Council  
20 Pines Avenue  
Worthing  
West Sussex  
BN14 9JQ

7<sup>th</sup> May 2025

Dear Vicky

**Re: Parham Parish Council**  
**Internal Audit for Financial Year Ended 31 March 2025 – Final Audit report**

**Executive summary**

Following completion of our final internal audit on 7<sup>th</sup> May 2025 we enclose our report for your kind attention and presentation to the council. 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.**

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 Parham Parish Council are well established and 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 Tracey Euesden of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 16 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 2024/25 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](mailto: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 properly kept throughout the financial year.*

### **Audit findings**

The audit was conducted remotely and the Clerk who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [www.parham-pc.org.uk](http://www.parham-pc.org.uk)

The council uses excel for recording day-to-day financial transactions of the council. Due to the limited number of transactions, this form of accounting is entirely appropriate.

Various financial reports are provided at every council meeting. These include but are not limited to, payments made against budget, bank reconciliations and other reports as fit.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change this 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**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

The council correctly declared itself exempt from the external audit in 2023/2024 and therefore received no Notice of Conclusion of Audit.

The Council approved the AGAR at its meeting on 14<sup>th</sup> May 2024 (minute ref:14,15 & 16) and has published correctly.

I note the council received and considered the internal auditor's report at the council meeting held on 14th May 2023 (minute ref: 13)

***Confirm by sample testing that councillors sign statutory office forms***

I confirmed by sample testing that councillors sign “Acceptance of Office” forms together with a formal acceptance to receive information by electronic means in the form “As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time”

The council website includes a councillor page where the individual Register of Members’ Interests forms are published.

***Confirm that the council is compliant with the relevant transparency code***

As the council’s income and expenditure is below £25,000, it is a statutory requirement to follow the requirements of the Transparency Code for Smaller Authorities. Testing of compliance with this requirement is noted in Section L of this report.

***Confirm that the council is compliant with GDPR***

The council is fully aware of GDPR. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner’s Guide (March 2024) contains updated guidance on the matter as below:

***The importance of using .gov.uk domains for websites and emails***

- 5.210. *All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.*
- 5.211. *To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.*
- 5.212. *When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, ‘ourparishcouncil.gov.uk’ with email addresses linked to that domain.*
- 5.213. *Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:*
- 5.214. *Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.*
- 5.215. *Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.*

- 5.216. *Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.*

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

*Confirm that the council meets regularly throughout the year*

The council meets bi-monthly and a diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council meetings.

*Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

**I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) [ico.org.uk/minutesandagendas.pdf](https://ico.org.uk/minutesandagendas.pdf)**

*Check the draft minutes of the last meeting(s) are on the council's website*

Draft minutes are uploaded to the council website which contains a statement that they are in draft form until ratified at the next meeting.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 21st January 2025 (minute ref 11).

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations*

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 21<sup>st</sup> January 2025 (minute ref 12). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

*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:*
- *the Clerk, under delegated authority, for any items below £500 excluding VAT.*
  - *the Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT.*
  - *the council for all items over £5,000;*
- 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 £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.*

***Council is advised to review the thresholds in FR 5.15 to resolve the gap between authorisation limits of the Clerk in consultation with the Chair, (£2,000) and the Council (£5,000).***

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

***Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector***

I confirmed that all section 137 expenditure is within the annual per elector limit.

***Check receipt of VAT refund matches last submitted VAT return***

The council submits its VAT return on an ad hoc basis. I reviewed the submission for the period 1<sup>st</sup> June 2024 to 28<sup>th</sup> February 2025 which showed a refund amount due of £158.81 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 7<sup>th</sup> March 2025. The council is up to date with its VAT submissions.

***Confirm that checks of the accounts are made by a councillor***

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

## **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**

The council's adopted Financial Regulations include a section covering Risk Management and state:

- |               |  |
|---------------|--|
| <b>FR 2.1</b> | <i>The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.</i>  |
| <b>FR 2.2</b> | <i>The Clerk shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.</i> |
| <b>FR 2.3</b> | <i>When considering any new activity, the Clerk] shall prepare a draft risk assessment including risk management proposals for consideration by the council.</i>   |
| <b>FR 2.4</b> | <i>At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.</i>  |

The council has a risk assessment process in place, which was last reviewed and approved by council on 11<sup>th</sup> March 2025 (minute ref 11). I reviewed the risk assessment record, which details the types of risk identified and how the risk is managed. This is a simple approach but suitable for a council of this size.

I confirmed that the council has a valid insurance policy in place with Zurich which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

*“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.”*

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

## **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**

The council set a precept of £5,823 for 2024/25. With a tax base of 129.6, this equates to a band D equivalent of £44.93 (compared to the average in England of £85.89). I was able to confirm receipt of the precept amount, and this is correctly recorded in Box 2 of the AGAR.

The Clerk confirmed that the 2025/26 budget and precept were approved by the council at the meeting held on 21<sup>st</sup> January 2025 (minute ref 9).

The year-end budget report shows receipts reported as 104% of budget and payments at 114% which includes the unplanned purchase of a laptop. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

At the end of the financial year, the council held circa £100 in earmarked reserves. I checked the purpose of these earmarked reserves with the Clerk and am satisfied that is for a legitimate future planned project.

The Joint Panel on Accountability and Governance (JPAG) Practitioner’s guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

*5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

*5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

*5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

*5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained.*



*Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

*5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

The general reserve balance at the end of the financial year is £1,888 which is within the recommended range albeit a bit low should any emergency arise.

## **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**

The precept and VAT refunds are the council's only sources of income.

The council submits its VAT returns intermittently and I reviewed the submission for the period 1<sup>st</sup> June 2024 to 28<sup>th</sup> February 2025 which showed a refund due of £158.81 and was fully supported by the required information. I was able to confirm that this amount was received into the council's bank account on 7<sup>th</sup> March 2025. The VAT is appropriately accounted for.

## **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 this authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

The Clerk is the only employee and has a contract based on the NALC Model.

I reviewed the payslips for the months of July and August 2024 and the payroll deductions appear correct.

The salary payments are authorised and paid by the council in the same way as other payments.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.



I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, original purchase price, replacement value and insurance value and I note that the Clerk will be adding the date of acquisition going forward. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has no borrowing or long term investments.

## I. BANK AND CASH

### **Internal audit requirement**

*Periodic and year-end bank account reconciliations were properly carried out.*

### **Audit findings**

Financial Regulation 2.6 states *'At least once in each quarter, and at each financial year end, a member other than the Chair, shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council*

Bank reconciliations are completed monthly and presented to the Finance Committee for review. I reviewed the March 2025 bank reconciliation for the council's account and was able to confirm the balance to the bank statement and found no errors.

I tested the bank reconciliations for November 2024, December 2024 and January 2025 was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget is below the €500,000 threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds its account with Lloyds Bank and the balance is within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

## 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), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.*

### Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

**COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ACCOUNTING STATEMENT).**

### Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
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.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2023/24 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and

	introduction of internal controls and/or external insurance cover where required.		appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>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.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
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.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts

## **Section 2 – Accounting Statements**

<b>AGAR box number</b>		<b>2023/24</b>	<b>2024/25</b>	<b>Internal Auditor notes</b>
1	Balances brought forward	3,428	2,593	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	5,907	5,823	Figure confirmed to central precept record
3	Total other receipts	225	260	Agrees to underlying accounting records
4	Staff costs	3,834	4,013	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	3,133	2,675	Agrees to underlying accounting records
7	Balances carried forward	2,593	1,988	Casts correctly and agrees to balance sheet

8	Total value of cash and short- term investments	2,593	1,988	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	9,722	10.722	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	No	No	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

### Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement to complete the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor

## K. LIMITED ASSURANCE REVIEW

### Internal audit requirement

*IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*

### Audit findings

The council correctly exempted itself from a limited assurance review in 2023/24 and the Exemption Certificate is published on the council's website.

## L: PUBLICATION OF INFORMATION

### Internal audit requirement

*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*

### Audit findings

For councils with a turnover below £25,000, it is a statutory requirement to follow the Transparency Code for Smaller Authorities and testing of compliance with this requirement is detailed below.

Information to be published	Audit findings
All items of Expenditure above £100	Included with additional documents within 'meetings' tab of website
End of Year Accounts	Published within 'finance' tab of website

Annual Governance Statement	Published within 'finance' tab of website
Internal Audit Report	Published within 'finance' tab of website
List of councillor responsibilities	Published within 'councillors' tab of website
Details of land and building assets	Asset list published within 'documents' tab of website
Minutes, agendas and meeting papers	Published within 'meetings' tab of website

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.

I was able to confirm that pages 3 (Certificate of Exemption) 4 (Internal Audit Report), 5 (Annual Governance Statement and 6 (Accounting Statements) are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.

## **M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

### **Internal audit requirement**

*The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

### **Audit findings**

Inspection – key dates	2023/24 Actual	2024/25 Proposed
Date AGAR signed by council	14 <sup>th</sup> May 2024	13 <sup>th</sup> May 2025
Date inspection notice issued	2 <sup>nd</sup> June 2024	2 <sup>nd</sup> June 2025
Inspection period begins	3 <sup>rd</sup> June 2024	3 <sup>rd</sup> June 2025
Inspection period ends	12 <sup>th</sup> July 2024	14 <sup>th</sup> July 2025
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council. I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

## N: PUBLICATION REQUIREMENTS

### Internal audit requirement

*The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2024 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4*
- *Section 2 - Accounting Statements 2023/24, approved and signed, page 5*

*Not later than 30 September 2024 authorities must publish:*

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

### Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2024.

The council has therefore met the publication requirements for 2023/24.

## 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 and final audits, 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			✓ None held
G	Salaries to employees and allowances to members were paid in accordance with this 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), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
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. <i>(If the authority had a limited assurance review in the previous year tick "not covered")</i>	✓		
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
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 <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for previous year's AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on tracey@mulberrylas.co.uk or 07881 246840

Yours sincerely

TJ Euesden

**Tracey Euesden**

**Mulberry Local Authority Services Ltd**



**Final Internal Audit - Points Carried Forward**

Audit Point	Interim Audit Findings	Council comments
<b>B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS</b>	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) <a href="https://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a>	
<b>B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS</b>	<i>Council is advised to review the thresholds in FR 5.15 to resolve the gap between authorisation limits of the Clerk in consultation with the Chair, (£2,000) and the Council (£5.000).</i>	