



Mrs O Linkeviciene
Chigwell Parish Council
Hainault Road
Chigwell
Essex
IG7 6QZ

9 October 2024

Dear Olga

Re: Chigwell Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 9 October 2024 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. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report.

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 Chigwell 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 Andy Beams of Mulberry Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 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

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. 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 on site with the council's Responsible Financial Officer (RFO) who is also acting as the Proper Officer for the council. This is the first internal audit conducted by Mulberry Local Authority Services Ltd having been appointed by the council earlier this year.

Information was reviewed through the council website www.chigwellparishcouncil.gov.uk and other information provided by the RFO on request.

Overall, I have the impression that the RFO has in place robust systems and information is well organised and easy to access.

The council uses the Scribe accounting package for recording the council's finances and due to the size of the council's turnover, the council uses income and expenditure accounting. The Scribe system is an accounting package widely used within the local government sector. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

I was provided with access to the system to perform checks against the data entered for the year to date. A review of the accounting reports shows that entries are accurately processed to the most appropriate budget code and there is no evidence that the council 'off-sets' income against expenditure.

I tested the opening balances as at 1/4/24 by reviewing the balance brought forward on the Scribe accounting system and was able to confirm this to the closing figures for 2023/24.

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 External Auditor's Report for 2023/24 was not qualified and has been published on the council website along with the completed Notice of Conclusion form.

Under other matters, the External Auditor commented 'In the completion of the Annual Internal Audit Report, and their detailed report, the Internal Auditor has drawn attention to weaknesses in relation to the precept amount not being recorded in minutes. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.'

The conclusion of the audit was an agenda item for the Finance and Governance Committee meeting held on 8 October 2024.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. 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 exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. 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 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

In addition to full council, the council has a committee structure in place. Terms of reference for each committee were reviewed and approved by council at the annual council meeting on 21 May 2024 (minute ref 10) and are published on the council website.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee 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 note that the non-confidential supporting papers are included with some agendas, although this has been inconsistent, and I remind council it is required to post any non-confidential supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link)

ico.org.uk/minutesandagendas.pdf

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

Minutes are uploaded to the council website, although I note there are some missing documents from the website. I note the council is currently working to upload these missing documents and encourage them to be published as soon as practicable to ensure transparency is provided for all residents.

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 21 May 2024.

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

Financial Regulations are based on the previous NALC model and were last reviewed and adopted by council on 21 May 2024. 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 4.1 Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- *the council for all items over £2,500 unless otherwise specified in a committee's Terms of Reference*
- *a duly delegated committee of the council for items up to the amount specified in the Terms of Reference*
- *the Clerk, in conjunction with the Chairperson of Council or the Vice Chair plus Chairperson of the appropriate committee, for any items up to £2,500*

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairpersons.

Contract may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5 In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the Chairperson as soon as possible and to the council as soon as practicable thereafter.

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

A review of council agendas and minutes shows regular discussion items relating to financial matters, including receiving a report from the RFO, approving payment lists, approving salary and associated payments, approving bank reconciliations, reviewing actual spend against budget and considering any budget virements.

I reviewed payment lists presented for approval and was able to confirm the transactional information to the Scribe accounting package.

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

The council confirmed it met the eligibility criteria for the General Power of Competence (GPC) at the council meeting held on 21 May 2024 and adopted the power. Consequently, the Section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £9,576.60 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 4 October 2024. 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 has a published risk register on the council website. This includes a risk matrix assessing the likelihood and consequence of each risk and using a colour coded system assessing what actions the council should consider.

The risk register includes risks covering all aspects of the council's operations, and details the mitigation measures the council has in place and any other comments relating to required additional action.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities.

The council published on its website a Statement of Internal Control each year. I reviewed the statement for 2024 which shows the council considered the scope and purpose of internal control measures, detailed the regular reviews that take place throughout the year, covers the processes for internal and external audit and reviews the effectiveness of these arrangements.

I note that in March 2024 the council engaged Epping Forest District Council to conduct a review of their processes, which covered aspects of the work normally undertaken by the council's appointed internal auditor. The report and findings (redacted where appropriate) is published on the council's website, and from the checking completed at my visit, I am pleased to note that the council has taken the recommendations into account and reassessed their processes to make improvements.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £1 million which is sufficient for a council of this size. Listed items within the insurance policy are consistent with information held on the council's asset register.

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 £312,900 for 2024/25. With a tax base of 6,383.5, this equates to a band D equivalent of £49.02 (compared to the average in England of £85.89).

The RFO confirmed that the 2025/26 budget setting process is underway, with each committee considering its budget requirements at the meetings scheduled throughout October. During November, the RFO and her team will consider the operational budgets and add this information to the committee details to formulate a first draft budget.

The first draft will be presented to the Finance and Governance Committee for review in December, with a recommendation then made to the December council meeting. Any amendments will be considered, and the final version is scheduled to be agreed at the January 2025 council meeting.

There is evidence within the minutes of Finance and Governance Committee meetings that regular reviews of performance against budget take place, allowing councillors the opportunity to decide if any budget virements are required or take other action as necessary.

The report presented to the October Finance and Governance Committee meeting shows that earmarked reserve balances on 30 September totalled £127,895, with £2,427.49 held as a capital earmarked reserve and other funds split between different planned projects of the council.

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 was reported as circa £263,000 at the start of the financial year, which was within the recommended range outlined in 5.35 of the JPAG Practitioner's Guide. A check of the year-end balance will be conducted at the final internal audit.

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

Apart from the precept, the council's primary sources of income are from the cemetery, hall hire, allotments, bank interest and mast rental income.

The fees for the allotments, Cemetery and Victory Hall hire were approved by council at the meeting held on 24 January 2024 (minute ref 64.1) based on a recommendation from the Finance & Governance committee, and the agreed fees that took effect from 1 April 2024 are published on the council website.

From the accounting reports, I tested a sample of invoices for each of the facilities and was able to confirm that amounts charged are consistent with the published schedule of fees and charges.

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 latest payroll information shows seven employees, and comprehensive records are kept of salary details, overtime payments, expenses claims and the subsequent deductions for HMRC and pension contributions.

Payroll is outsourced to a third party, and a review of the latest payroll summary and payslips shows that deduction amounts appear to have been calculated correctly.

I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions. The council is a member of the Local Government Pension Scheme (LGPS).

There is a budget set aside for councillor allowances, although no expenditure has taken place to date. I remind council that only elected councillors are eligible to claim the councillor allowance, and any amounts claimed must be made through payroll and be assessed for any tax and national insurance liability.

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 description, date of acquisition, method of valuation, insurance details and location of the asset. This is a detailed register and is an appropriate method of recording assets for a council of this size.

The council has a Fixed Asset Policy, which is published on the council website. The Policy includes the following detail:

The following items are included in the Chigwell Parish Council's asset register, whether purchased, gifted or otherwise acquired, together with their holding location:

- 1. land and buildings held freehold or on long term lease in the name of the Council*
- 2. community assets*
- 3. vehicles, plant and machinery*
- 4. assets considered to be portable, attractive or of community significance*
- 5. other assets estimated or known to have a minimum purchase or resale value of £250*

Assets must be valued by one of the following means based on available information:

- 1. the purchase price OR*
- 2. the insurance valuation should be applied where it is not possible to trace the purchase price of the asset OR*
- 3. a nominal value of £1 may be applied as a last resort. This should also be used for assets gifted to the Council*

Assets on the register have been correctly listed in accordance with the council's adopted policy. The register has been updated with new acquisitions this year, and I confirmed by sample testing of the invoice that items added have been accurately recorded at the original net purchase price.

The council has a Public Works Loan Board (PWLb) loan which was taken out for extension works at the Cemetery. A check of the year-end balances and confirmation of yearly payments will be conducted at the final internal audit.

The council has no long-term investments although I note the council has adopted an Investment Strategy to support its future decision making on placement of funds in accordance with the [Statutory Guidance on Local Authority Investments](#)

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Financial Regulation 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairperson or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance and Governance Committee.'

Bank reconciliations are completed monthly. I reviewed the September 2024 bank reconciliation and was able to confirm the balances to the bank statements and found no errors. There is evidence within the minutes of meetings that bank reconciliations are regularly reported to council.

The September reconciliation page has been signed by the RFO and two councillors, but through discussion with the RFO, the councillors are bank signatories. There is also no evidence of the bank statements being signed, and therefore at this point I must conclude that the council is not complying with its own Financial Regulations in relation to this internal control objective.

For the council to achieve a positive sign-off for this internal control objective at the final internal audit, I will need to see evidence of the verification of bank reconciliation process by councillors being completed in accordance with FR 2.2.

Due to the size of the council's budget, it does not benefit from the depositor protection scheme available through the Financial Services Compensation Scheme (FSCS). The council has mitigated this risk by holding accounts with a range of different financial providers.

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

Testing to be conducted at final interim audit.

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 did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

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

Testing to be conducted at final interim audit.

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
Date AGAR signed by council	20 June 2024
Date inspection notice issued	21 June 2024
Inspection period begins	24 June 2024
Inspection period ends	2 August 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	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 off by the council.

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

Testing to be conducted at final interim audit.

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 under this internal control objective is not required.

Achievement of control assertions at interim 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. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	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 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.	To be tested at final internal audit		
K	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. <i>(If the authority had a limited assurance review of its 2023/24 AGAR 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	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) 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 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams

Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	<p>I note that the non-confidential supporting papers are included with some agendas, although this has been inconsistent, and I remind council it is required to post any non-confidential supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf</p> <p>Minutes are uploaded to the council website, although I note there are some missing documents from the website. I note the council is currently working to upload these missing documents and encourage them to be published as soon as practicable to ensure transparency is provided for all residents.</p>	
I. BANK AND CASH	<p>The reconciliation page has been signed by the RFO and two councillors, but through discussion with the RFO, the councillors are bank signatories. There is also no evidence of the bank statements being signed, and therefore at this point I must conclude that the council is not complying with its own Financial Regulations in relation to this internal control objective.</p> <p>For the council to achieve a positive sign-off for this internal control objective at the final internal audit, I will need to see evidence of the verification of bank reconciliation process by councillors being completed in accordance with FR 2.2.</p>	