

Report to Badingham Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2023

1. Introduction and Summary.

1.1 The Internal Audit review, undertaken on the documentation provided to the Internal Auditor and on the information published on the Council's website, has confirmed that during the 2022/23 year the Council made significant progress, both in terms of maintaining effective governance arrangements and achieving an effective framework of financial administration and internal financial control.

1.2 By examination of the 2022/23 accounts and supporting documentation it was confirmed that the Clerk, in the role of the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.

1.3 The Accounts for the year confirm the following:

Total Receipts for the year: £28,253.68
Total Payments in the year: £13,807.64
Total Reserves at year-end: £19,778.98

1.4 The Annual Governance and Accountability Return (AGAR) was examined and the following figures confirmed with the Interim Clerk/RFO for inclusion in Section 2 Accounting Statements 2022/23 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2022):</i>	<i>Box 1: £5,333</i>
<i>Annual Precept 2022/23:</i>	<i>Box 2: £16,000</i>
<i>Total Other Receipts:</i>	<i>Box 3: £12,254</i>
<i>Staff Costs:</i>	<i>Box 4: £6,240</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: nil</i>
<i>All Other payments:</i>	<i>Box 6: £7,568</i>
<i>Balances carried forward (31 March 2023):</i>	<i>Box 7: £19,779</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £19,779</i>
<i>Total fixed assets:</i>	<i>Box 9: £328,441</i>
<i>Total borrowings:</i>	<i>Box 10: nil</i>

1.5 Sections One and Two of the AGAR are due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2022/23 within the AGAR.

1.6 The following Internal Audit work was carried out on the adequacy of systems of internal control. Comments and any recommendations arising from the review are made below.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).

2.1 The Annual Parish Council meeting took place on 26 May 2022. The first item of formal Parish Council business was the Election of a Chair, as required by the Local Government Act 1972. The meeting also nominated a Vice-Chair and Councillors to act as representatives of the Council.

2.2 A Responsible Financial Officer is in post. The Council discussed the recruitment of a new Clerk at its meeting on 3 March 2022. It was agreed that Mrs. Caroline Emeny should be offered the position of Clerk/RFO, with a salary based on NJC Scale Point 25 for 5 hours per week with a starting date of 11 April 2022. The Council formally confirmed the appointment of Mrs Emeny at the meeting held on 28 April 2022 and approved her position as RFO at the Annual Meeting of the Council on 26 May 2022.

2.3 A Scheme of Delegation is in place and lists the powers specifically delegated to the Clerk/RFO. The Scheme was adopted by the Council on 25 August 2022 and a copy has been published on the Council's website.

2.4 Standing Orders are in place and are based on the Model Standing Orders published by the National Association of Local Councils (NALC). The Standing Orders were reviewed and approved by the Council on 11 January 2022 and on 4 April 2023 (at a meeting deferred from 23 March 2023). NALC has published amendments at Section 18 to reflect the changes in the thresholds for public service or supply and public works contracts. This amendment can be included at the Council's next review of Standing Orders.

2.5 Financial Regulations are in place and also based upon the Model Financial Regulations published by NALC. The Financial Regulations were reviewed and adopted by the Council on 11 January 2022 and on 4 April 2023. NALC has advised that its Model Financial Regulations have been revised to reflect the changes in the thresholds for public service or supply and public works contracts. The amendment to item 11.1 (c) can be included at the Council's next review of Financial Regulations.

2.6 The Minutes of the Council's meetings are well presented and provide clear evidence of the decisions taken by the Council in the year.

2.7 The Council demonstrated good practice in 2021/22 by beginning to construct a Strategic Plan. The Council made further progress with the Strategic Plan by reviewing the Plan in detail at its meeting on 23 June 2022. The Council agreed that the Plan should be updated and published on the Council's website. The Plan was reviewed by the Council at its meeting on 4 April 2023 (Minute 17 refers) and the Clerk/RFO has published a copy on the Council's website.

2.8 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under current Data Protection legislation (Registration ZA487034, expiring 13 January 2024). The

Council agreed at its meeting on 3 December 2021 to set up a standing order for the registration fee.

2.9 The Council's Registration on the ICO's website still displays the Council's contact address as Oakburn, 10 Harriers Walk, Easton, Woodbridge (webpage <https://ico.org.uk/ESDWebPages/Entry/ZA487034> refers).

Recommendation 1: The current contact address should be provided to the Information Commissioner's Office (ICO) to ensure that any data protection issues arising will be referred to the Council's correct address. In addition, the Registration displays the Council's Data Protection Officer as being LCPAS, ceo@lcpas.co.uk and the ICO should be advised that this no longer applies.

2.10 A Data Protection and Information Management Policy is in place to assist the Council to meet the requirements of the General Data Protection Regulations (GDPR). The Policy was reviewed and re-adopted by the Council at its meeting on 7 February 2022. A copy has been published on the Council's website.

2.12 The Council also has a Privacy Policy which was reviewed by the Council on 7 February 2022 and a copy has been published on the Council's website.

2.13 The Council has a number of other Policies and Procedures in place, including a Freedom of Information Policy and a Publication Scheme to assist meeting the requirements of the Freedom of Information legislation. A copy has been published on the Council's website. The Model Publication Policy and the Grants Policy were reviewed and adopted by the Council at its meeting on 7 February 2022.

2.14 A Statement relating to Internet Banking was adopted by the Council at its meeting on 19 December 2022 and acts as the Protocol for the use of Internet Banking at the Council. A copy of the Protocol is published on the Council's website.

2.15 At the meeting on 23 June 2022 the Council received the new Local Government Association (LGA) Model Councillor Code of Conduct. The Council agreed to adopt the Code of Conduct, which details the requirements and responsibilities placed upon each individual Councillor. A copy of the Code is published on the Council's website.

2.16 Council demonstrates good practice by publishing a Website Accessibility Statement in accordance with the website accessibility regulations. The Statement includes technical information about this website's accessibility.

2.17 The Council places emphasis upon the adequate training and development of Councillors and Employees. As part of this process, at the meeting at 25 August 2022 the Council agreed the SALC training modules for Councillors.

3. Accounting Procedures and Proper Book-keeping (*examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting*).

3.1 The Cashbook Spreadsheet is referenced and provides a good audit trail to the Bank Statements, the Cheque Book counterfoils and the financial information prepared for the Council. These documents provided good evidence in support of the receipts and payments in the year. A sample of transactions was closely examined and was found to be in order; supporting invoices and vouchers were in place.

3.2 Reclaims for VAT paid are regularly submitted to HMRC: A reclaim for £654.03 VAT paid during the period 1 January 2022 to 31 December 2022 was received at bank on 10 February 2023 and reported to Council on 21 February 2023.

3.3 Two donations of £50 have been correctly recorded in 2022/23 as having been made under the Local Government Act 1972 Section 137.

3.5 The Clerk/RFO has to prepare an End of Year Community Infrastructure Levy (CIL) Report for the year ending 31 March 2023. The End of Year CIL Report has to be published on the Council's website and submitted to the District Council no later than 31 December 2023.

3.6 An Explanation of Variances (explaining significant differences in receipts and payments between the years 2021/22 and 2022/23) has been prepared by the Clerk/RFO for publication on the Council's website.

4. Bank Reconciliation (*Regularly completed and cash books reconcile with bank statements*).

4.1 The Clerk/RFO routinely presents Bank Reconciliations to meetings of the Council. The reconciliations are approved by the Council and signed by the Chair. The Council noted on 26 May 2022 that a new Bank Mandate was operational.

4.2 At its meeting on 26 May 2022 the Council considered an internet banking report and resolved to open a current account with Starling Bank, leaving a minimal amount in the Barclays Current Account. The Council resolved that the Barclays Deposit Account was to continue until September 2022 when internet banking would be reviewed and consideration given to closing all Barclays bank accounts. Councillor Signatories were agreed and the Clerk/RFO would act as System Administrator. However, at the meeting on 23 June 2022 the Clerk/RFO confirmed that Starling Bank could not be used as it was entirely app-based meaning the Clerk/RFO would require a mobile phone specifically for this use. The Council accordingly resolved to remain with Barclays Bank and instigate internet banking as a matter of urgency.

4.3 At the meeting on 27 October 2022 the Clerk/RFO confirmed to Council that internet banking with Barclays Bank was up and running on all accounts including the Village Hall accounts.

4.4 The bank statements as at 31 March 2023 for the Barclays Community (Current) Account (£15,203.84) and the Barclays Savings Account (£4,575.14) reconciled with the End-of-Year accounts and agreed with the overall Bank Reconciliation.

5. Year End procedures (*Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate*).

5.1 End-of-Year accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were undertaken and were found to be in good order.

5.2 The Interim Clerk/RFO has constructed a Summary Receipts and Payment Account and Bank Reconciliation which were seen to be in good order.

6. Internal Control and the Management of Risk (*Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly*).

6.1 The Council has a detailed Risk Assessment document in place. The document provides an analysis of both financial and non-financial risks faced by the Council, the control measures in place to mitigate the risks identified and notations regarding the frequency and method of review. A copy has been published on the Council's website.

6.3 The scheduled meeting of the Council on 23 March 2023 was deferred to 4 April 2023 due to the unavailability of Councillors on 23 March. Regulation 4 of the Accounts and Audit Regulations 2015 requires a review by the full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted. Whilst the Risk Assessment and Internal Control documents were not formally considered by the Council during the financial year 2022/23, the Council had aimed to comply with the Regulation by circulating the appropriate documents to Councillors in preparation for the deferred meeting on 23 March 2023.

6.4 Similarly, the review of the Internal Control arrangements was performed by the Vice-Chair on 28 March 2023 but was not formally received and approved by the Council until the meeting on 4 April 2023 when the Internal Control Statement was approved by the Council and signed by the Chair and RFO.

6.5 Insurance was in place for the year of account. Payment of £373.58 to BHIB Insurance Ltd (cover underwritten by Aviva Insurance Ltd. for the period 1 October 2021 to 30 September 2022) was approved by the Council on 27 October 2022 under a 3-year long-term agreement expiring on 30 September 2024. The Employer's Liability cover and Public Liability cover each stand at £10m.

6.6 Fidelity Guarantee (Employee/Councillor Dishonesty) cover stands at £50,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants received.

6.7 The Asset Register lists the Village Hall as an asset valued at £303,000 and in the ownership of the Council. The financial arrangements for the Village Hall are conducted through the Council, including the insurance cover.

6.8 PlaySafety Ltd. completed a RoSPA inspection of the Pocket Park pond and play equipment on 23 September 2022. The Council noted at its meeting on 27 October 2022 that there were no 'red flags' alerted and identified issues were all low risk, the majority being vegetation cutbacks and equipment cleaning. The Council agreed that all remedial work should be carried out, a working party to be set up to carry out the required work and an Outdoor Risk assessment to be constructed to ensure volunteers are covered under the Council's insurance.

7. Budgetary controls (*Verification of the budgetary process with reference to Council Minutes and supporting documents*).

Precept 2022/23: £16,000 (11 January 2022, Minute 21/21).

Precept 2023/24: £13,000 (19 December 2022, Minute 11f).

7.1 The Budget and Precept for 2022/23 were discussed by the Council at its meeting on 11 January 2022. Due to the poor financial state of the Village Hall, the Interim Clerk/RFO proposed the inclusion of a one-off grant of £5,000 in the budget. Without this grant, the Village Hall would be forced to close. As custodians of the Village Hall, the Parish Council agreed that it had a duty to assist in keeping the Village Hall open for the community. The £5,000 would be a one-off item in the 2022/23 budget and the Precept would reduce in the following year, 2023/24. The Council agreed that the £5,000 would be paid in quarterly instalments of £1,250 and the full amount would only be paid if required. Additionally, a £1,000 has been budgeted towards increasing general reserves. The Council approved the proposed budget including the one-off grant and the Precept to be set at £16,000 for 2022/23 only, on the basis that it is expected to reduce by £5,000 the following year (Minute 21/21 refers).

7.2 The Budget and Precept for 2023/24 were considered and agreed in Full Council. The Council agreed on 19 October that the Precept should be £13,000 and the necessary demand to the District Council was approved and signed at the meeting.

7.3 The Clerk/RFO ensures the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves. The Council has sound budgetary procedures in place. The Clerk/RFO prepared detailed estimates of the annual budget and of receipts and payments for the year 2022/23.

7.4 The estimates were used effectively for financial control and budgetary control purposes. The Council demonstrates good financial practice by considering Budget Monitoring Reports presented by the Clerk/RFO to Council meetings as part of meeting the Council's budgetary control responsibilities. Virement within budgets is also routinely considered by the Council to reflect changing financial situations.

7.5 The Overall Reserves at the year-end 31 March 2023 totalled £19,778.98, of which £4,500 has been listed as an earmarked reserves for Village Hall Improvements (£500), Contribution to outside areas ((£1,000) and Grant (£3,000). The Restricted CIL Reserve stood at £5,688.53 as at 31 March 2023.

7.6 General Reserves (Overall Reserves less Earmarked/Restricted Funds) of £9,590.15 were accordingly in line with the accepted best practice position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (JPAG Proper Practices Guide, Item 5.33 refers).

8. Income Controls (*regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms*).

8.1 Receipts are reported to meetings of the Council by the Clerk/RFO. Receipts recorded in the Cashbook Spreadsheet were cross referenced with the Council's Bank Statements and were found to be in order.

8.2 Receipts in the year consisted of Precept (£16,000), CIL Funds (£5,688.53) ESC Locality Grant (£1,360), VAT refund from HMRC (£654.03), ESC Grant - Village Hall (£4,000), Website Contribution - Village Hall (£365), Wayleave (£1.15), Bank Interest (£9.97) and Bank Compensation payments (£175).

9. Petty Cash (*Associated books and established system in place*).

9.1 A Petty Cash system is not in use. An expenses system is in place with online payments being made for expenses incurred.

10. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment*).

10.1 Payroll Services are operated in-house. At the meeting on 3 March 2022 the Council agreed that Mrs. Caroline Emeny should be offered the position of Clerk/RFO, with a salary based on NJC Scale Point 25 for 5 hours per week and a starting date of 11 April 2022. (Minute 58/21 refers). The Council agreed on 21 February 2023 to retain the HMRC Basic PAYE Tools platform to process the Clerk/RFO's salary and PAYE.

10.2 The Contract of Employment was amended in December 2022 to 25 working hours per month.

10.3 With regard to the legislation in respect of workplace pensions, the Clerk/RFO confirmed that a re-declaration of compliance to the Pensions Regulator was made on 6 June 2022. (The re-declaration confirms to The Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

11. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

11.1 An Asset Register is in place and was reviewed and approved by the Council at its meeting on 4 April 2023.

11.2 The Register records the cost value of the assets as at 31 March 2023 as £328,440.82, unchanged from the value at the end of the previous year, 31 March 2022.

11.3 The Register complies with the current requirements which provide that each asset should be recorded at a consistent valuation, year-on-year. Assets are displayed at original purchase cost or, where the original purchase price is unknown, a proxy cost which will remain unchanged until disposal. An insurance value is displayed against each asset to ensure that there is a clear link to the insurance cover being received and that no item may be overlooked in this respect.

11.4 The Council's assets have been correctly recorded in Box 9 of Section 2 of the AGAR (Annual Return).

12. Internal Financial Controls, Payments Controls and Audit Procedures (Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).

12.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides financial reports to Council meetings. Councillors are provided with information to enable them to make informed decisions. The Council receives details of the financial position of the Council, including a list of payments for approval and which is signed by the Chair. The Lists are published on the Council's website as part of the overall financial control framework.

12.2 The Clerk/RFO similarly presents up to date bank reconciliation to the Council and which is also signed by the Chair.

12.3 At the meeting on 25 August 2022 the Council nominated a Councillor to undertake a half yearly internal audits relating to the Internal Statements for the year ended 31 March 2023.

12.4 Internet banking is in place and the Clerk/RFO confirmed that:

- (a) under the Barclays Bank arrangements, the Clerk/RFO initiates the payment and 1 out of the 2 authorised signatories log in and approve the payment.
- (b) the bank statement is checked each month against the accounts spreadsheet and balances to confirm the correctness of the payment and signed off by the Chair.
- (c) Financial Regulations incorporate the internet banking arrangements in place and an Internet Banking Statement which is regularly reviewed.

12.5 Financial Regulation 6.15. provides that '*Where internet banking arrangements are made with any bank, the Clerk [RFO] shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals*'.

12.6 The Internal Audit Report for the previous year, 2021/22, was noted and approved by the Council at its meeting on 28 April 2022 (Minute 10a refers) and a copy of the Report has been published on the Council's website. The Report had put forward the following recommendations:

R1: The Council should consider constructing and publishing a Website Accessibility Statement which will include website navigation and accessing information and disclose any areas which are exempt from the Regulations or may involve a disproportionate financial burden to achieve full accessibility. The Interim Clerk/RFO has advised the Internal Auditor that the Council is shortly due to move to a different website host and that this may address this issue.

This has been addressed, a Website Accessibility Statement has been published on the Council's website.

R2: As it is a requirement that a Council ensures that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires, many local councils choose to identify the legislative power under which each payment is made. The Council should consider expanding the financial information to include a notation listing the legislative power used to incur the expenditure.

Payments under Section 137 of the Local Government Act 1972 are being separately identified due to the limit placed upon them by Regulation but the legislative power is not displayed otherwise.

R3: The Council is advised to closely monitor the level of Overall Reserves (and in particular review the level of General Reserves) at each Council meeting during 2022/23 in order to be assured that the Council maintains sufficient general reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur. This issue assumes particular importance during the period of time when the Council is providing financial support to the Village Hall.

This has been addressed by the Council.

R4: The official form specifically designed for Notice of the period for the exercise of Public Rights should be used in future to display the Date of the Announcement, Inspection Dates, Details of Person to contact to view the accounts and the Details of the person making the announcement.

This was addressed in respect of the 2021/22 year of account.

12.7 The Internal Auditor for the 2022/23 year was appointed by the Council at the meeting on 19 December 2022.

13. Sole Trustee (To confirm that the Parish Council has met its responsibilities as a trustee).

13.1 The Council has Sole Trustee responsibilities for the Badingham Village Hall Charity (BVHC) (Registration no. 304703).

13.2 The Council approved the decision to take on Sole Trusteeship of the Village Hall as voted for at the Village Hall AGM on 23 September 2022. A sub-committee formed at that meeting will act under the authority of the Council and to be known as the Badingham Village Hall Management Committee. They will have the authority to act within the remit set out in the Terms of Reference as approved together with other legal/governance documents required to fulfil the process. The Council noted that the Village Hall will continue to operate as a Charity with banking and accounting to fall under the Council as the Sole Trustee.

13.3 At the meeting on 19 December 2022 the Council unanimously approved the following governing documents with regard to the Village Hall:

- The resolution signed by the Village Hall Management Committee on 7 November 2022.
- The Management Committee Terms of Reference dated November 2022.
- The revised Governing Document dated 19 December 2022 stating under item 1.1 that the Parish Council is the Sole Trustee of the Charity.
- The Parish Council must hold a minimum of 2 separate meetings per year as the Sole Trustee, meaning a separate agenda, minutes and scheduled time of meeting to that of ordinary Council meetings.

13.4 The Charity Commission's website confirms the charitable aim and function of the Village Hall is to provide a vital centre to benefit the community of all ages; that it is the only public meeting and group activity space in a village with no public transport or social facilities found in larger communities. It is used for children's activities, a variety of classes, indoor sports, catered community events, private functions and meetings. Data for the financial year ending 31 March 2022 is displayed on the Commission's website as:

Total income: £14,567 and includes £14,136 from 4 government grants.

Total expenditure: £36,977

13.5 The Governance Document listed by the Commission is a Trust Deed set out in a Conveyance made on the 6 November 1951 between the St Edmundsbury and Ipswich Diocesan Board of Finance and the Badingham Parish Council with amendments on 9 October 2015, 28 March 2018, 4 September 2018, 29 October 2019, 23 September 2022 and 19 December 2022.

13.6 The Charity Commission currently records Badingham Parish Council as the Sole Trustee with a Date of Appointment as 19 December 2022 with contact details of the Parish Clerk displayed.

13.7 The Council continues to receive updates from the Village Hall Management Committee in order to discuss and approve any proposals for improvement to the building and outside areas. At the meeting on 4 April 2023, the Clerk/RFO

confirmed that approval had been received from the Charity Commission to the Parish Council's sole trusteeship under the name of Badingham Village Hall (no longer 'Village Hall' as previously registered with the Commission). The latest accounts as at 31 March 2023 were distributed to Councillors (Minute 12 refers).

14. External Audit (*Recommendations put forward/comments made following the annual review*).

14.1 For the year 2021/22 the Council was not required to receive an External Audit by PKF Littlejohn LLP as the higher of gross income or gross expenditure did not exceed £25,000 in the year of account. The Certificate of Exemption was agreed and signed by the Chair and Clerk/RFO at the meeting on 28 April 2022.

14.2 For the year 2022/23 the Council will require an External Audit (a Limited Assurance Review) as the higher of gross income or gross expenditure exceeded £25,000 in the year of account.

15. Publication Requirements and the Transparency Code (Compliance for smaller councils with income/ expenditure under £25,000).

15.1 Under the provisions of the Transparency Code, for the year 2021/22, Badingham Parish Council can be designated as a 'Smaller Council'.

The Council's website is: <https://www.badingham.org.uk/>

15.2 Smaller Councils should publish on their website:

- a) *All items of expenditure above £100. Lists of payments approved are published on the Council's website.*
- b) *Annual Governance Statement: 2021/22 AGAR Annual Return Section One. Published on the Council's website.*
- c) *End-of-Year accounts: 2021/22 AGAR Annual Return, Section Two. Published on website.*
- d) *Annual Internal Audit report within 2021/22 AGAR Annual Return. Published on website.*
- e) *List of councillor or member responsibilities. Published on website.*
- f) *The details of public land and building assets (Asset Register). Published on website.*
- g) *Minutes, agendas and meeting papers of formal meetings. Published on website.*

15.3 The Council is meeting the requirements of the Transparency Code.

15.4 The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 required the Council to publish a 'Notice of Public Rights and Publication of Annual Governance and Accountability Return (Exempt Authority)' on a publicly accessible website. The Internal Auditor was able to confirm that the document for the year 2021/22 was readily accessible on the Council's website and displayed the Date of Announcement, Details of Person to contact to view the accounts and the Details of the person making the announcement.

15.5 Of the remaining documents required to be published, as listed in the AGAR Page 1 Guidance Notes, the Certificate of Exemption, the Analysis of Variances and a Bank Reconciliation have been published on the Council's website.

16. Additional Comments.

16.1 I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

27 April 2023