



Our Ref: MARK/WON001

Mrs L Davison
Wonersh Parish Council
Wonersh Sports Pavilion
Wonersh Common
Wonersh
Surrey
GU5 0PJ

9th October 2024

Dear Lisa

Re: Wonersh Parish Council
Internal Audit Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 9th 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. The systems in place are a model of good practice.

It is therefore our opinion that the systems and internal procedures at Wonersh 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 Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 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

FR 3.2 The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain: • day-to-day entries of all sums of money received and expended by the council and the matters to which they relate; • a record of the assets and liabilities of the council;

The interim audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the requested 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.wonershparish.org

The council continues to use RBS Alpha suite. This an industry specific accounting package. The RBS system is used fortnightly to report and record the financial transactions of the council.

There are four access users. The system is not cloud based with the programme loaded onto one pc which is backed up each day.

- Clerk/RFO - full access all areas
- Assistant to the clerk - full access all areas

The system encompasses, a simple cashbook. It provides for reconciliation of key control accounts and regular reporting against budget.

Every month, a month end close down is performed and various reports are printed in both soft & hard copy, with soft copies filed in logical order in a specified share point folder, these include but are not limited to income and expenditure against budget, bank reconciliations and other reports as fit. The hard copy files are kept in a single folder split by typos of report and in month order. Overall I have the impression of a well-ordered secure system.

The cashbooks are routinely saved and are also retrospectively accessible via the RBS package. The system requires the population of key data fields to enable the user to record a transaction with sufficient detail to understand the nature and scope of the transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read.

My walk-through audit testing of receipts and payments to underlying documentation chosen at random showed that the source documents could be easily located in the council records and referencing is robust and logical.

I tested opening balances as at 1/4/24 showing £30,906.02 and confirmed they could be agreed back to the audited accounts for 2023/24.

The council is not VAT registered and the last VAT reclaim was for quarter ended 30th June 2024. The reclaim was for £4,367.90. This test shows that the council is up to date with its postings on the financial package and that these can be verified to third party evidence. The refund was received on the 9th of July.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change. I am of the opinion that the council keeps appropriate records and uses the systems for the purpose for which they are intended.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial 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 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on the 10th of October 2024 (minute ref 24/25 153).

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 provides a link to the individual councillor's Register of Members' Interests forms. Councillors also correctly sign to receive information by electronic means.

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 a .org email in the name of the parish council. 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 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

- 5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.*
- 5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.*
- 5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*
- 5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information 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

In addition to full council, the council has a number of committees. Terms of reference for the committee are published on the council website, along with future meeting dates and historic agendas and minutes for council and committee meetings. Terms of reference are updated annually.

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. Back up documentation was clearly available with the agendas.

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

Draft minutes are not currently posted to the website instead full approved minutes are published. The website minutes agree to the signed minutes. The process will be changed shortly to produce water marked draft minutes.

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 the 9th of May minute ref 24/25 016b

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 the 9th May 2024. Minute ref 24/25 016c and reviewed again 11th July 2024 minute ref 24/25 083. 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

FR 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least 3 suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.

FR 5.7. For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of 1The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised. contract opportunities and the publication of notices about the award of contracts.

FR 5.8 For contracts greater than £3,000 excluding VAT the Clerk/RFO shall seek at least 3 fixed-price quotes;

FR 5.9. where the value is between £100 and £3,000 excluding VAT, the Clerk/RFO shall try to obtain 3 estimates.

FR 5.10. For smaller purchases, the clerk shall seek to achieve value for money.

FR 5.11. Contracts must not be split into smaller lots to avoid compliance with these rules.

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 £250 excluding VAT. • the Clerk, in consultation with the Chair of the Council, for any items below £1,000 excluding VAT. • the council for all items over £1,000; Such authorisation must be supported by a minute (in the case of council decisions) or other auditable evidence trail.

FR 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

FR 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency

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 £1,000 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.

FR 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

FR5.20. An official order or email shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

I selected at random invoices over £250, & £1,000 to test the financial regulations above are being followed:

- Mark Welby – tree condition report £900 1/5/24. Quotes noted, Invoice noted, payment approval noted, payment authorisation instruction note & physical payment noted.
- Rhino Play £20,767.20 – lords hill play area 10/06/24, Quotes noted, Invoice noted, payment approval noted, payment authorisation instruction note & physical payment noted. This is part of a larger project to approval balance of £40,664 minute ref 23/24 261 and 251. Council minuted deviation from financial regulations minute ref 22/23 208d.
- Cabi - £1,472.40 – Azola pond treatment 16/09/24. Quotes noted, Invoice noted, payment approval noted, payment authorisation instruction note & physical payment noted.

I am under no doubt that financial regulations are being followed. The clerk and I discussed the application of regulation 5.20 and agreed that the financial threshold is set low compared to the other regulations. The council does have a purchase order system in place for many items, and does generally email supplies with formal instruction. There are many layers of compensating controls within the purchasing system such that the inherent risk of errors on orders are very low.

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

The council does not have the General Power of Competence (GPC). Section 137 thresholds apply, to date very limited expenditure has been made under his category and is below thresholds.

Confirm that checks of the accounts are made by a councillor

The system noted above is routinely checked by councillors, 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

FR 2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

2.5. The accounting control systems determined by the RFO must include measures to: • ensure that risk is appropriately managed; • ensure the prompt, accurate recording of financial transactions; • prevent and detect inaccuracy or fraud; and • allow the reconstitution of any lost records; • identify the duties of officers dealing with transactions and • ensure division of responsibilities.

The council has a risk and audit committee. I reviewed the risk assessments, which are published on the council website. These contain risks broken down by category, the specific risk identified, an assessment of the likelihood, and severity of the risk occurring and the control measures in place.

This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid long term insurance policy in place with Zurich which expires in June 2026. The policy includes Public Liability £12,000,00 and Employers Liability cover of £10 million each and a published Fidelity Guarantee of £250,000.

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

FR 4.1 Before setting a precept, the council must calculate its council tax (England) requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation..

The council set a precept of £126,226 for 2024/25 on the 11th of January 2024 minute ref 23/24 216. I confirmed receipt to the council records.

The Clerk confirmed that the 2025/26 budget setting process is underway with deadlines set & achievable.

The Clerk presents the budget performance information to council and also full council at least quarterly, where detailed scrutiny of performance against budget is carried out. This provides councillors with sufficient financial information to make informed decisions.

At the date of the interim internal audit, the council held circa £59,719 in earmarked reserves, spread across a range of clearly identifiable projects. I checked the purpose of the earmarked reserves with the Clerk who confirmed that all the projects are still on the council's agenda for delivery.

The council also holds circa £51,364 in the general reserve at the time of the internal audit.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'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'* (para 5.33).

The general reserve balance is within range.

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 receives other income from hire, allotments and grants. Fees and charges were reviewed both on the 11th April 2024, minute ref 23/24 298 and 11th of January 2024 minute ref 23/24 219

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

There is no evidence of netting off of income and expenditure.

There is no evidence to suggest the council should be registered for VAT.

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- this test 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

There are 2 employees, both of whom have a signed contract of employment. They are linked to the NJC scale.

The council payroll is processed by an external firm. I reviewed the payslips for September 2024 and the payroll deductions appear correct. There are no monthly councillor allowances.

The council has correctly disclaimed the employment allowance.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

The council has a simple fixed asset register in place, broken down into sections containing land and buildings, street furniture, equipment, etc. The register only shows purchase or proxy cost. The register is reconcilable to the AGAR. New additions are clearly identified.

The council has PWLB borrowing the £7,603.40 payment in September was agreed to third party evidence.

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 or an online bank authorised / cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the Assistant to the Clerk. 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. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have been signed in accordance with the Financial Regulations.

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 (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding 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>	YES – 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>	YES – 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>	YES – 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>	YES – the requirements and timescales for 2023/24 year-end were met
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and 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>	YES – 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>	YES – 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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
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>	N/A – the council has no obligations

Section 2 – Accounting Statements

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	127,848	145,299	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	84,547	98,498	Figure confirmed to central precept record
3	Total other receipts	36,732	320,060	Agrees to underlying accounting records
4	Staff costs	25,022	32,491	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	8,611	Confirmed to PWLB documents
6	All other payments	78,806	411,672	Agrees to underlying accounting records
7	Balances carried forward	145,299	111,083	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	145,299	111,083	Agrees to underlying records
9	Total fixed assets plus long-term investments and assets	66,194	538,639	Agrees to register
10	Total borrowings	0	198,000	Agrees to pwlb

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for a box 7 and 8 reconciliation. During the year under review the councils income and expenditure was over £200k, but this will fall back below the threshold in the 2024/25 council year.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been properly completed.

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

At present no specific guidance has been provided to set out what the ‘relevant legislation’ is in respect of Control Objective L. We have therefore considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/ukxi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/ukxi/2015/494/pdfs/ukxiem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> & https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

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.

The council does have income and expenditure in excess of £200,000 and as such is required to follow the “Local Government Transparency Code 2015” which is recommended practice not a statutory requirement. The Code requires local authorities in England to publish the following information quarterly:

Expenditure exceeding £500	On the web site
Government Procurement Card transactions	On the web site
Procurement information	On the web site

Additionally, local authorities are required to publish the following information annually:

Local Authority Land	On the web site
Social Housing Assets	On the web site
Grants to voluntary, community and social enterprise organisations	On the web site
Organisational Chart	On the web site
Trade union facility time	On the web site
Parking account	On the web site
Parking spaces	On the web site
Senior salaries	On the web site
Constitution	On the web site

Pay multiple	On the web site
Fraud	On the web site

The council has a model publication scheme which is on the web site.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR 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
Date AGAR signed by council	15 th May
Date inspection notice issued	14 th June
Inspection period begins	17th June 2024
Inspection period ends	26th July 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

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2023/24 have been met.

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

The council has no trusts.

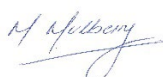
Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	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 financial 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			✓ N/A
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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓ N/A
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 (2022-23) 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 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓ N/A

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

Yours sincerely



Mark Mulberry
Mulberry Local Authority Services Ltd

Year End 2023/24 Audit - Points Carried Forward

None