



Clerk to the Council
Limpsfield Parish Council
The Pound
Wolf's Row
Limpsfield
Surrey
RH8 0EB

25th April 2025

Dear Sophie

Re: Limpsfield Parish Council
Internal Audit Year Ended 31 March 2025 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside any interim audit reports issued. The audits were 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 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 this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **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 Limpsfield 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 13 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.

Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website www.Limpsfield-pc.gov.uk

Table of contents

		TEST AT INTERIM	TEST AT FINAL	PAGE
A	BOOKS OF ACCOUNT		<input checked="" type="checkbox"/>	4
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS		<input checked="" type="checkbox"/>	6
C	RISK MANAGEMENT AND INSURANCE		<input checked="" type="checkbox"/>	6
D	BUDGET, PRECEPT AND RESERVES		<input checked="" type="checkbox"/>	7
E	INCOME		<input checked="" type="checkbox"/>	8
F	PETTY CASH		<input checked="" type="checkbox"/>	8
G	PAYROLL		<input checked="" type="checkbox"/>	8
H	ASSETS AND INVESTMENTS		<input checked="" type="checkbox"/>	9
I	BANK AND CASH		<input checked="" type="checkbox"/>	9
J	YEAR END ACCOUNTS		<input checked="" type="checkbox"/>	10
K	LIMITED ASSURANCE REVIEW		<input checked="" type="checkbox"/>	12
L	PUBLICATION OF INFORMATION		<input checked="" type="checkbox"/>	12
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS		<input checked="" type="checkbox"/>	13
N	PUBLICATION REQUIREMENTS		<input checked="" type="checkbox"/>	13
O	TRUSTEESHIP		<input checked="" type="checkbox"/>	13
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE		<input checked="" type="checkbox"/>	14
	INTERIM AUDIT POINTS CARRIED FORWARD		<input checked="" type="checkbox"/>	15

Interim Audit - Points Carried Forward

Year-End Audit 2023/24 - Points Carried Forward

Audit Point	Audit Findings	Council comments
PUBLICATION	The council has a model publication policy dated 13 th March 2017. I recommend this is reviewed in the forthcoming financial year.	Completed

Year-End Audit 2022/23 - Points Carried Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The provision of common email addresses 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. Further guidance is available in the March 2023 JPAG Practitioner's Guide.	Council is looking to move to a .gov email and website solution
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf	Links are now on the website to supporting documents
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations but would recommend a review and rewording of those sections to ensure clarity for everyone	Financial regulations have been updated.

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 Clerk who also acts as the 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.limpsfieldparishcouncil.gov.uk

The council uses Excel for recording the council's finances. This is not an industry specific accounting package; however, I make no recommendation to change. The council has circa 150 transactions per annum. The limited number of transactions lends itself to this simple style of recording. The system encompasses a simple cashbook and it provides for regular reporting against budget.

A review of the cashbook shows there to be no netting off of income and expenditure and items are posted to the heading to which they relate.

The system is used to produce management information reports for review at council meetings and is updated regularly with financial information. A review of the cashbook shows that the system is being populated with relevant data, such that a casual reader can understand the nature and scope of the transactions. A simple walk through of a receipt and payment chosen at random, proved the underlying documentation could be easily located.

There is only one user which could be a risk area in terms of access to the records should the clerk be incapacitated for a period. However, this is small council with limited staff so segregation of duties always possible.

The bank is reconciled quarterly by the clerk. The bank reconciliations, income and expenditure reports, payment summaries and other financial reports are produced for council to review.

I tested opening balances as at 1/4/24 showing £84,371 and confirmed they could be agreed back to the audited accounts for 2023/24.

The council is not VAT registered; the last VAT reclaim was for the period ended 31st March 2025. The reclaim was for £340.75 and was submitted on the 16th of April and received on the 23rd of April. This shows the council is up to date with its financial postings.

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.

I am satisfied the requirements of this control objective were met for 2024/25.

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 is published on the council website together with the notice of conclusion. The 2023/24 AGAR was posted to the council website ahead of the deadline.

Confirm by sample testing that councillors sign statutory office forms

I have confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a link to details of the individual councillor's Register of Members' Interests forms. An acceptance to receive information by electronic means has also been signed.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council does have new common .gov email addresses for all councillors. The council is in the process of issuing them to councillors to replace the current personal emails in use.

The .gov address 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 Smaller Authorities Proper Practices Panel (SAPPP) formally JPAG Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

- 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.
- 5.217. Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.
- 5.218. Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.
- 5.219. You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.

The council has a Privacy Notice but no Accessibility Statement on its website. I discussed this with the clerk and it is clear the council has made every effort to comply with the website requirements. I have signposted the Clerk to SLCC and the County Association for further information regarding this. **I recommend over the course of the council year this is updated ready for March 2026.**

Confirm that the council meets regularly throughout the year

In addition to full council the council has Finance, Planning and Neighbourhood Plan committees. Terms of reference whilst in existence are not regularly reviewed and readopted. **I recommend these are reviewed and re adopted annually at the start of each council year, as there may have been councillor changes or elections.**

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.

The ICO has issued guidance stating that "any background documents which are referred to in the agenda or minutes, or were circulated in preparation for the meeting. These are considered part of the agenda." The Freedom of Information Act 2000 (FOIA). I am able to confirm background information is provided by way of link on the council website.

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

Minutes are uploaded to the council website. **I remind council that the signed minutes must be initialled on each page to ensure that the entire set is a true copy;** having only the back page signed could lend itself to other pages being replaced.

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 September 2024, minute ref 7.4

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

Financial Regulations are based on the new NALC model and were last reviewed and adopted by council on the 9th of September 2024, minute ref 7.4. 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 current thresholds in place at which authorisations to spend are contained within para 5.15 of the new financial regulations. These state the clerk in connection with the chair has authority to order and spend on goods and services up to a value of £500 and thereafter full council approval is required.

Based on the level of financial activity of the council, and through discussion with the Clerk the authorisation thresholds appear appropriate for a council of this size.

I reviewed the Cashbook and selected invoices to test the approval process. It was evident that council is fully informed and is provided with regular opportunity to question expenses and that in the main financial regulations are followed. However, it was clear that not all items of revenue expenditure under £500 had some sort of pre approval audit trail. **I recommend council review the contents of Financial Regulation 5.15.**

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 expenditure is within thresholds.

Confirm that checks of the accounts are made by a councillor

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

I am satisfied the requirements of this control objective were met for 2024/25.

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 financial risk assessment policy in place. This is reviewed annually and was last reviewed in September 2024. This contains 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.

Risk Assessments are undertaken on a regular basis for external equipment and sites such as playgrounds. These are both carried out internally and externally by a third party.

I confirmed that the council has a valid long term insurance policy in place with Zurich which expires in May 2025. The policy includes Public Liability of £12 million and Employers Liability cover of £10 million and a Fidelity Guarantee of £250,000 which is sufficient for a council of this size.

I am satisfied the requirements of this control objective were met for 2024/25.

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 approved the 2024/25 budget and precept on the 11th of December 2023, minute ref 12.5. The precept requirement was £33,315. This has been agreed to the bookkeeping records of the council.

The budget setting process starts with initial meetings at committee in the autumn to discuss timetables and the budget will be finalised by full council by December. **I remind council of the importance to set out a timetable and briefing note explaining the purpose of the budget, how it will be put together and the timetable for completion.**

The Clerk presents the budget performance information to finance/full council committee, where detailed scrutiny of performance against budget is carried out. This provides councillors with sufficient financial information to make informed decisions.

The council budgeted for £35,315 of income and completed the year with £49,516. The reason for the increase over budget is due in the main to £11k of Cil monies, together with VAT refunds and interest.

The council budgeted for £76,400 of expenditure and completed the year with £55,568. The reason for the underspend budget is due in the main to reduced or no spending on the conservation project of £9k and Biodiversity £6k. The additional spending over income was to come from earmarked reserves brought forward.

At the audit date the council is reporting a deficit of £6k.

At the date of the audit date the council held £50k in earmarked reserves spread across a range clearly identifiable projects. The council also held circa £28k in the general reserve.

The Smaller Authorities Proper Practices Panel (SAPPP) formally 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.

I am satisfied the requirements of this control objective were met for 2024/25.

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 income from interest, grants, and VAT refunds. Fees and charges are not applicable

There is no indication that a VAT registration is required.

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.

I am satisfied the requirements of this control objective were met for 2024/25.

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.

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 is one employee with a signed contract of employment based on the NALC template. The salaries are aligned to the NJC scale point range.

The payroll is processed by an external firm. I tested the tax deduction at March 2025 and found no errors. I verified the government gateway account and can confirm there are no historic liabilities. The employment allowance has been correctly disclaimed.

There are no councillor allowances.

The council has fulfilled its obligations in respect of auto-enrolment and uses NEST.

The amounts shown on the AGAR box 4 agree to the payroll for the year.

I am satisfied the requirements of this control objective were met for 2024/25.

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 which includes details of each asset, date of acquisition, original cost and insurance values. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I was able to trace the additions in the year to the supplier invoice. There were no errors.

The council has no PWLB borrowing.

I am satisfied the requirements of this control objective were met for 2024/25.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Bank reconciliations are completed on a quarterly basis, independently checked, and presented to council meetings for review. I reviewed the reconciliations for presented for the audit. I was able to confirm the balances to the bank statements.

I am under no doubt that bank reconciliation is being properly carried out.

As the council's budget does not exceed €500,000, it benefits from protection from the Financial Services Compensation Scheme (FSCS).

I am satisfied the requirements of this control objective were met for 2024/25.

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 followed.
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 trusts

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	67,177	84,371	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	33,315	33,315	Figure confirmed to central precept record
3	Total other receipts	45,147	16,201	Agrees to underlying accounting records
4	Staff costs	14,669	16,092	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	46,599	39,477	Agrees to underlying accounting records
7	Balances carried forward	84,371	78,318	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	84,371	78,318	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	129,342	130,281	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Confirmed to PWLB documents

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		<input checked="" type="checkbox"/>		<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)			<input checked="" type="checkbox"/>	<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 an receipts & payments basis with no requirement for a box 7 and 8 reconciliation.

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

The variance analysis has been completed to explain the variances where required.

I am satisfied the requirements of this control objective were met for 2024/25.

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 not exceeding the income and expenditure limits therefore 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

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksem_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 has income and expenditure less than £200k but greater than £25k and as such falls outside the scope of both sets of transparency codes; however, it is recommended as best practice to publish information in line with the requirements of the Local Government Transparency Code 2015. The council is aware of this regulation and publishes in part some of the requirement.

I reviewed the model publication scheme requirements and can confirm the council has a dedicated web page in place to cover the requirements.

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 2018/19 to 2023/24 inclusive.

I am satisfied the requirements of this control objective were met for 2024/25.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.

(During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).

Audit findings

Inspection – key dates	2023/24	2024/25 Proposed
Date AGAR signed by council	10 th June	9 th June
Date inspection notice issued	11 June 2024	10 th June
Inspection period begins	12 June 2024	11 th June
Inspection period ends	23 July 2024	22 nd July
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

I am satisfied the requirements of this control objective were met for 2024/25.

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.

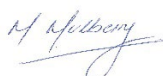
Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	<input checked="" type="checkbox"/>		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	<input checked="" type="checkbox"/>		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	<input checked="" type="checkbox"/>		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	<input checked="" type="checkbox"/>		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			<input checked="" type="checkbox"/> none
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.	<input checked="" type="checkbox"/>		
H	Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I	Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
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>			<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/>		
M	M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations. (During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	<input checked="" type="checkbox"/>		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			<input checked="" type="checkbox"/> 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 Audit - Points Carried Forward

None at the year end

Audit Point	Audit Findings	Council comments
Governance	The council has a Privacy Notice but no Accessibility Statement on its website. I discussed this with the clerk and it is clear the council has made every effort to comply with the website requirements. I have signposted the Clerk to SLCC and the Council Association for further information regarding this. I recommend over the course of the council year this is updated ready for March 2026.	
Governance	In addition to full council the council has Finance, Planning and Neighbourhood Plan committees. Terms of reference whilst in existence are not regularly reviewed and readopted. I recommend these are reviewed and re adopted annually at the start of each council year, as there may have been councillor changes or elections.	
Governance	Minutes are uploaded to the council website. I remind council that the signed minutes must be initialled on each page to ensure that the entire set is a true copy; having only the back page signed could lend itself to other pages being replaced.	
Payment Approval	I reviewed the Cashbook and selected invoices to test the approval process. It was evident that council is fully informed and is provided with regular opportunity to question expenses and that in the main financial regulations are followed. However, it was clear that not all items of revenue expenditure under £500 had some sort of pre approval audit trail. I recommend council review the contents of Financial Regulation 5.15.	
Budget	The budget setting process starts with initial meetings at committee in the autumn to discuss timetables and the budget will be finalised by full council by December. I remind council of the importance to set out a timetable and briefing note explaining the purpose of the budget, how it will be put together and the timetable for completion.	