



Clerk to the Council
Albury Parish Council
Albury Village Hall
The Street
Guildford
Surrey
GU5 9AD

5th June 2025

Dear CJ

Re: Albury 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 Albury 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 <https://alburyparishcouncil.gov.uk/>

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Final Audit 2023/24 - Points Carried Forward

Audit Point	Audit Findings	Council comments
	None	

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The audit was conducted remotely. 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.

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package and I make no recommendation to change. The system encompasses a simple cashbook and it provides for reconciliation of key control accounts and regular reporting against budget.

A review of the nominal ledger shows there to be no netting off of income and expenditure and items are posted to the heading to which they relate. There is no evidence of excess journal corrections to the accounts.

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 monthly 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 £54,413 on the AGAR and £55,413 on the financial reporting package. The clerk confirmed that the software provider Rialtus made an adjustment for the unpresented cheques of £1,000. This will be adjusted for in box 6 this year. The published AGAR could be agreed back to the audited accounts for 2023/24.

The council is not VAT registered.

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 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. The qualification was due to the typo on the final AGAR submitted to the auditor in the comparative year box 9.

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 established common .gov email addresses for all councillors. 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 and Accessibility Statement on its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council the council has Planning & Environment, Community Development; Highways, Byways & Openspaces, village Hall and Finance. Terms of reference were last reviewed in May 2025 at full council.

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 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) <https://ico.org.uk/media2/uhwfkejn/minutesandagendas.pdf>

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

Minutes are uploaded to the council website.

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 12th of May 2025, minute ref 078/25

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

Financial Regulations are based on the new NALC model and were most recently reviewed and adopted by council on the 12th of May 2025, minute ref 078/25. 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 must be obtained as below:

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £500 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- the council for all items over £5,000;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

I reviewed the Cashbook to select invoices over £2,00 to test the approval process (noted below). It was evident that council is fully informed and is provided with regular opportunity to question expenses and that financial regulations are followed.

• 17/03/2025 HGS	BACS	£9,360.00	4202 201
• 02/04/2024 Broadband 4 Surrey Hills	BACS	£2,500.00	4501 501 - Remaining Investment
• 08/07/2024 First Rescue Training	BACS	£3,303.604	202 201 - Defibrillators

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.

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 generally reviewed annually the last review was in May 2024 followed by June 2024. May 2024 minute ref 097/24 G. 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.

I confirmed that the council has a valid long term insurance policy in place with Aviva which expires in September 2025. The policy includes Public Liability of £10 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 2nd December 2024, minute ref 213/24 g. The precept requirement was £49,051. This has been agreed to the bookkeeping records of the council.

The council completed the year with 109.4% of income and £141.6% of expenditure against budget. This equates to an additional £5,338 of income and additional £28,952 of spending against budget. After accounting for transfers to ear marked reserves the council completed the year with a deficit of £23k to general reserves.

The additional expenditure was in the main, on special projects £14k and VAT £7k. The special projects expenditure was not funded from earmarked reserves. However it is clear from the minutes that council was aware of this expenditure the majority of which is attributable to HAGS on the 17/03/25.

At the date of the internal audit, the council held £11,805 in earmarked reserves spread across two identifiable projects. The council also held circa £7,327 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).

I estimate the net revenue expenditure is circa £50-55k per annum which gives a general reserve range of between £12.5k and £55k. The general reserve balance below range and council needs to consider this at budget setting this year.

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 VAT refunds, hall hire and allotments. Fees and charges are reviewed and there is evidence in the minutes of these being discussed for the leases in the minutes.

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 are two employees. I tested the tax deduction at March 2025 and found no errors.

The amounts shown on the AGAR agree to the payroll summaries.

There are no councillor allowances.

The council has fulfilled its obligations in respect of auto-enrolment and has a pension scheme in place.

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 simple fixed asset register in place which is maintained on excel. This 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.

During the year the council added a memorial bench and 2 defibrillators for £1,540 and disposed of £385 of Riverside Area Equipment. The value of the shares increase from £7,500 to £10,000 was a purchase not a valuation.

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 monthly basis, independently checked, signed and presented to council meetings for review. I reviewed the reconciliations for January to March 2025 and noted they were reviewed, signed off and were appropriately minuted.

I reviewed the reconciliation dated 31st March 2025 presented for the audit. I was able to confirm the balances to the bank statements and to the closing AGAR balance in box 8.

Albury Parish Council			
Bank - Cash and Investment Reconciliation as at 31 March 2025			
		Account Description	Balance
<u>Bank Statement Balances</u>			
1	31/03/2025	Current Account	13,247.86
2	31/03/2025	Deposit Account	5,884.41
			19,132.27
<u>Receipts not on Bank Statement</u>			
0	31/03/2025	All Receipts Cleared	0.00
			0.00
Closing Balance			19,132.27
<u>All Cash & Bank Accounts</u>			
1		Current Bank A/c	13,247.86
2		Deposit Bank A/c	5,884.41
Other Cash & Bank Balances			0.00
Total Cash & Bank Balances			19,132.27

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	60,312	54,413	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	43,601	44,840	Figure confirmed to central precept record
3	Total other receipts	18,274	17,406	Agrees to underlying accounting records
4	Staff costs	32,047	30,554	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	35,727	67,973 66,973	Agrees to underlying accounting records – adjustment made for 2024 unpresented cheques
7	Balances carried forward	54,413	19,132	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	54,413	19,132	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	107,267	110,922	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, although more narrative will be required to explain the £31k variance for box 6 as this only describes £27k currently. In addition to this, you need to ensure the balances match the AGAR you are publishing.

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/uksiem_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.

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	13 th May 2024	TBC
Date inspection notice issued	1 st June 2024	9 th June
Inspection period begins	3 rd June 2024	10 th June
Inspection period ends	12 th July 2024	21 st 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.

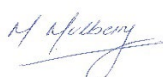
Achievement of control assertions at year-end audit date

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"/>		
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
AGAR	<p>Agar form 3 comparatives not copied across correctly – see extract from council website below.</p> <p>Box 8 and 9 in current year not completed</p> <p>BFWD Balance on Rialtus not correct by £1,000 exactly</p>	
Variance Analysis	<p>The variance analysis has been completed to explain the variances where required, although more narrative will be required to explain the £31k variance for box 6 as this only describes £27k currently.</p> <p>In addition to this, you need to ensure the balances match the AGAR you are publishing.</p>	
Reserves	<p>I estimate the net revenue expenditure is circa £50-55k per annum which gives a general reserve range of between £12.5k and £55k. The general reserve balance below range and council needs to consider this at budget setting this year.</p>	

Audit 2023/4

AGAR

AGAR-2024.pdf4 / 580%+

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	31 March 2023 £	31 March 2024 £	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	63,038	60,312	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	45,546	43,601	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,285	18,274	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	20,808	32,047	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	40,749	35,727	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	60,312	54,413	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	60,312	54,413	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	99,767	107,267	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer

I confirm that these Accounting Statements were approved by this authority on this date:

13/05/2024

as recorded in minute reference:

AG2/24(e)