
Document Details:

Filename:	Lower Beeding Parish Council Interim Audit 2023-24[1115835].pdf
Client of:	Mulberry & Co

Signature Details

Name:	Peter Knox
Email:	clerk@lowerbeeding.com
Date & Time:	05/10/2023 11:09:07 AM (BST)
IP Address:	86.148.246.104
Signing Statement:	Lower Beeding Parish Council agrees and approves the contents of this document.

Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

On behalf of:	Mulberry & Co
PDF digital certificate:	IRIS Software Group Limited
Digital certificate issued by:	GlobalSign

Please keep a copy of this document for your records.



MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

t + 44(0)1483 423054
e office@mulberryandco.co.uk
w www.mulberryandco.co.uk

Our Ref: MARK/LOW003

Mr P Knox
Lower Beeding Parish Council
Brede Cottage
Church Lane
Plummers Plain
West Sussex
RH13 6LU

27 September 2023

Dear Peter

Re: Lower Beeding Parish Council
Internal Audit Year Ended 31 March 2024 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 27 September 2023 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 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 at the interim audit. 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 Lower Beeding Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, 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 2023/24 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. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

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.

Table of contents

		TEST AT INTERIM	TEST AT FINAL	PAGE
A	BOOKS OF ACCOUNT	√		3
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	√	√	3
C	RISK MANAGEMENT AND INSURANCE	√	√	5
D	BUDGET, PRECEPT AND RESERVES	√	√	6
E	INCOME	√		6
F	PETTY CASH	√		6
G	PAYROLL	√	√	7
H	ASSETS AND INVESTMENTS	√	√	7
I	BANK AND CASH	√	√	7
J	YEAR END ACCOUNTS		√	8
K	LIMITED ASSURANCE REVIEW	√		8
L	PUBLICATION OF INFORMATION		√	8
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	√	√	8
N	PUBLICATION REQUIREMENTS	√	√	9
O	TRUSTEESHIP	√		9
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE			10
	INTERIM AUDIT POINTS CARRIED FORWARD			11

A. BOOKS OF ACCOUNT

Internal audit requirement

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

Audit findings

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 information advised in advance of the visit, and 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.lowerbeeding.com

The council continues to use Excel for recording the day-to-day financial transactions of the council. This is a suitable method for a council of this size with limited financial transactions. The system is used regularly to record transactions and produce management information reports for review at council meetings.

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 for 2022/23 was qualified. The External Auditor commented 'It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of Section 2 of the Annual Governance and Accountability Return. Regulation 12-15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practices require that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day.'

A review of the document archive on the Council's website has found that the Council has not met the requirement of the Accounts and Audit Regulations 2015, Regulation 13(2)(b) (Regulation 14(4)(b) for exempt authorities) which states each Annual Governance and Accountability Return together with any other documents published under Regulation 13(1) should, on conclusion of audit, be available for public access for a period of five years from their initial publication date which includes publication on the Council's website. The Council should bring this into line with the regulations as soon as practically possible. The council should also note that this should include the final version of the Return where changes have been made from the original.'

Under other matters, the External Auditor commented 'The bank reconciliation provided with the initial submission was for the wrong year and the correct one needed to be requested. Also, additional variance information needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission. The Internal Auditor has recommended in their report that the council puts in place annual reviews for their Standing Orders and Financial Regulations. The Practitioner's Guide requires at 1.24 that these are regularly reviewed, and best practice would be annual reviews to ensure any updates are not overlooked.'

The External Auditor's Report was discussed at the council meeting held on 26 September 2023 and has been published on the council website.

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 details of the individual councillor's Register of Members' Interests forms which have been updated since the May 2023 election.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 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 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.

Future meeting dates and historic agendas and minutes for meetings are published on the council website.

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. At the previous internal audit, I noted that the publication dates on the agendas were missing, and I am pleased to note these are now included to provide confirmation that the statutory notice period has been provided.

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

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

Minutes are routinely 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 an older NALC model and state they were reviewed in January 2023 although there is no reference to this in the minutes of the January 2023 council meeting. The most recent model version is available on the NALC website and should be used for future updates as the council's current version is missing updated sections on 'Responsibilities to provide information' and 'Responsibilities under data protection legislation'.

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

Financial Regulations are based on the current NALC model and state they were last reviewed in January 2023 although there is no reference to this in the minutes of the January 2023 council meeting. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- *the council for all items over £5,000;*
- *a duly delegated committee of the council for items over £500; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.*

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5. In cases of extreme risk to the delivery of council services, the Clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

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

I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector

The council has section 137 expenditure within the allowable threshold.

Check receipt of VAT refund matches last submitted VAT return

The council is not VAT registered but has not submitted a VAT reclaim and through discussion with the Clerk, he is unclear on the process to do this. Guidance on the process to follow is available via this link www.gov.uk/guidance and the actual VAT reclaim form is available via [VAT 126 Claim form](#)

Councils can reclaim for the three previous years, and I recommend that the claims for the previous years are submitted as soon as possible, and then an annual claim is completed at the end of each financial year in future.

Confirm that checks of the accounts are made by a councillor

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

C. RISK MANAGEMENT AND INSURANCE**Internal audit requirement**

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk assessment in place which was most recently updated in January 2023. I reviewed the risk assessment record, which identifies risks by subject, the specific risks within each category, assesses whether the risk is low/medium or high, details management controls in place and outlines the review process. 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 insurance policy in place with Zurich in a long-term agreement expiring in April 2024. The policy includes Public Liability cover of £12 million, Employers Liability cover of £10 million and a Fidelity Guarantee of £250,000 which is sufficient for a council of this size.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £38,880 for 2023/24. With a tax base of 556.9, this equates to a band D equivalent of £69.82 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process is scheduled to begin in November 2023 with the Clerk preparing a draft for review by the council with the aim to agree the budget and precept at the December or January council meeting.

Council is reminded that it must formally approve the budget and precept at a meeting and include reference to this in the minutes of that meeting.

I reviewed the accounting spreadsheet prepared by the Clerk, which had most recently been presented to council for review at the meeting held on 26 September 2023. The spreadsheet details income and expenditure received to date against the agreed budget and shows the amount available to spend under each budget line for the remainder of the year. This provides councillors with sufficient financial information to make informed decisions.

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).

A review of the council's general and earmarked reserve holdings will be conducted at the final internal audit.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Other than the precept, the council has no regular source of budgeted income. Amounts received during the year are from an environmental grant, bank interest and VAT refunds.

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

The Clerk is the only employee. As highlighted at the previous internal audit, there is no signed contract of employment in place and the Clerk has not received a performance review., However, I am pleased to note that the Clerk has planned with the new Council Chair to carry out a review before the end of the year which will include reviewing the contract.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips for July and August 2023 and the payroll deductions appear correct. HMRC payments are made quarterly with pension payments made six-monthly.

I note that the Clerk salary amount recorded in the Excel spreadsheet includes a working from home allowance. While this is an allowable payment to the Clerk, this does not form part of the defined Staff Costs recorded in box 4 of the AGAR which should include actual salary, HMRC and pension payments only. The working from home allowance should be included in box 6 (Other Payments).

There are no councillor allowances.

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 with assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

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

A review of bank reconciliations will be completed at the final internal audit.

The council holds two bank accounts with Lloyds. Total balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS**Internal audit requirement**

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

Testing to be conducted at final audit.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

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. (If the authority had a limited assurance review of its 2022/23 AGAR tick “not covered”)

Audit findings

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

Testing to be conducted at final audit.

The External Auditor commented ‘A review of the document archive on the Council’s website has found that the Council has not met the requirement of the Accounts and Audit Regulations 2015, Regulation 13(2)(b) (Regulation 14(4)(b) for exempt authorities) which states each Annual Governance and Accountability Return together with any other documents published under Regulation 13(1) should, on conclusion of audit, be available for public access for a period of five years from their initial publication date which includes publication on the Council’s website. The Council should bring this into line with the regulations as soon as practically possible. The council should also note that this should include the final version of the Return where changes have been made from the original’ and **the council must ensure it publishes the full five years’ worth of information (i.e., 2018/19 to 2022/23 inclusive) on the website by the time of the final audit.**

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

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	13 June 2023
Date inspection notice issued	13 June 2023
Inspection period begins	14 June 2023
Inspection period ends	25 July 2023
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

While the council has provided the correct 30 day period and included the first 10 working days of July (as required by the Accounts and Audit Regulations), the inspection notice is dated the same date as the council approved the AGAR.

As noted in the External Auditor's Report 'It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of Section 2 of the Annual Governance and Accountability Return. Regulation 12-15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practices require that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day.'

Therefore, the requirements of this control objective were **NOT** met for 2022/23, and assertion 4 on the Annual Governance Statement should therefore be answered '**NO**' by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2023 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 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

Not later than 30 September 2023 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

Reviewing the website at the date of the interim audit (27 September 2023) I was unable to locate the Notice of Public Rights or Sections 1 and 2 of the Annual Governance and Accountability Return and therefore the publication requirements for 2022/23 have **NOT** been met as these items must be published before 1 July 2023.

The External Auditor Report and Certificate and Notice of Conclusion of Audit have not yet been published and these must be added to the council website before 30 September to meet that part of the Accounts and Audit Regulations 2015.

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			√
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	√		
H	Asset and investments registers were complete and accurate and properly maintained.	√		
I	Periodic bank account reconciliations were properly carried out during the year.	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	To be tested at final audit		
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>			√
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	To be tested at final audit		
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.			√

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

Yours sincerely



Andy Beams
For Mulberry & Co

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE & 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	
	Councils can reclaim for the three previous years, and I recommend that the claims for the previous years are submitted as soon as possible, and then an annual claim is completed at the end of each financial year in future.	
D. BUDGET, PRECEPT AND RESERVES	Council is reminded that it must formally approve the budget and precept at a meeting and include reference to this in the minutes of that meeting.	
G. PAYROLL	I note that the Clerk salary amount recorded in the Excel spreadsheet includes a working from home allowance. While this is an allowable payment to the Clerk, this does not form part of the defined Staff Costs recorded in box 4 of the AGAR which should include actual salary, HMRC and pension payments only. The working from home allowance should be included in box 6 (Other Payments).	
L. PUBLICATION OF INFORMATION	The council must ensure it publishes the full five years' worth of information (i.e., 2018/19 to 2022/23 inclusive) on the website by the time of the final audit.	
N. PUBLICATION REQUIREMENTS	The External Auditor Report and Certificate and Notice of Conclusion of Audit have not yet been published and these must be added to the council website before 30 September to meet that part of the Accounts and Audit Regulations 2015.	