



## MULBERRY & CO

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Our Ref: MARK/NOR006

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Parish Office  
Main Street  
Northiam  
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TN31 6LP

9 November 2023

Dear Nicola

**Re: Northiam Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Interim Audit report**

### **Executive summary**

Following completion of our interim internal audit on 9 November 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.

However, there are areas highlighted at the interim internal audit that require immediate action, as they have been raised at previous audits. They are in relation to policies and procedures. This report contains recommendations to assist the council to address the issues, otherwise it will not meet the requirements for the year end.

It was noted that progress had been made but further areas need addressing.

It is therefore our opinion that the systems and internal procedures at Northiam Parish Council remain in need of review and update.

### **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 Michelle Webber on behalf of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 27 years' experience in the financial sector with the last 12 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.

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#### 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 new Clerk and locum RFO. There have been various changes over the last few years which has resulted in inconsistencies in the processes of the Council. The Clerk and Locum RFO had prepared the information advised in advance of the visit. Other information was reviewed through discussion with the Clerk and a review of the council website [www.northiamparishcouncil.org](http://www.northiamparishcouncil.org)

The council has resumed using Scribe accounting package for recording the day-to-day financial transactions of the council. This is an industry specific accounting package and I make no recommendation to change.

#### 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 and has been published on the council website, along with the Notice of Conclusion of Audit, and was reported to the council on 19 October 2023 (minute ref FC23/218).

The comments from the External auditors 'Section 1, Assertion 1 has been incorrectly completed, as a robust budget setting process wasn't put in place therefore, Assertion 1 should have been answered 'No instead of 'Yes'. This is consistent with the Internal Auditor's response to Internal Control Objective D

*Section 1, Assertion 2 has been incorrectly completed, as effective checks of the accounts by the council aren't being recorded with sufficient detail, there is a lack of suitable controls for the majority of the year and there is no evidence of reconciliations being completed for most of the financial year, therefore, Assertion 2 should have been answered 'No instead of 'Yes', This is consistent with the Internal Auditor's response to Internal Control Objective B and I.*

*The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.: • Section 2, Box 8 does not agree to the bank statements provided as evidence for the bank reconciliation. The figure in Box 8 should read £263,781*

Other Matters for attention from the External Auditor –

*'We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.*

*The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 4 and 7, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.*

This report and the Notice of Conclusion form were added to the council's website on 5 October 2023, which is beyond the statutory date for publication.

*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.

*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. **I recommend reviewing the way the information is published on the website of West Chiltington Parish Council as a best practice example via this link [www.wcpc.org.uk/transparency](http://www.wcpc.org.uk/transparency)**

*Confirm that the council is compliant with GDPR*

The council is fully aware of GDPR and has undergone training. It was noted the council is using personnel email address for councillors. **I would recommend 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](http://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.

**I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business. On discussion with the clerk the council is now in the process of setting up official emails for all councillors, I will review this at year end.**

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

*Confirm that the council meets regularly throughout the year*

In addition to full council, the council has a committee for Finance and Human Resources and St Francis Field working party. Terms of reference for each committee are published on the council website, along with future meeting dates and historic agendas and minutes for council and committee meetings.

*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.

I noted that supporting documentation is being published on the website with the agenda for each meeting.

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

Draft minutes are uploaded to the council website. It is recommended to state on the website page that all minutes are draft until adopted at the subsequent meeting.

*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 18 May 2023 (minute ref FC/23/12).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 18 May 2023 (minute ref FC23/13). 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 between £1000 and £5000; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1000.*

*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 £1,000. 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 from September and October 2023 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. A payment schedule is being published with the invoices and it's authorised along with the invoices.

The council has Financial Regulations in place regarding the award of contracts, and this includes:

*FR 11.1 (g) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.*

There has not been a formal of contracts and tenders awarded during the year since April, however there will be a renewal of tender before the end of the year.

*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 thresholds do not apply.

***Check receipt of VAT refund matches last submitted VAT return***

The council submits its VAT return on an annually basis. The council is overdue to submit the VAT, it's in the process of being submitted. I will review this at year end.

***Confirm that checks of the accounts are made by a councillor***

I am unconvinced that effective checks conducted by the council are recorded with sufficient detail based on my audit findings. While there has clearly been an effort made to improve the situation. I would like to see increased progress at the year-end audit to ensure that effective checks are being conducted.

**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 management policy is overdue for review. I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size with limited risks and demonstrates that the council takes its risk management responsibilities seriously.

**I would recommend the risk assessment is reviewed and updated by the end of the financial year; I will review this document at that time.**

I confirmed that the council has a valid insurance policy in place with Gallagher which expires on 16 November 2024. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee of £250,000 which is not sufficient for a council of this size. **I would recommend that the figure is increase to £300,000 and to keep this under review as it should be sufficient to cover the all the bank funds of the council at its highest level at the time of interim audit this was £286,932.**

The listed asset cover appears appropriate based on the items recorded on the council's asset register.

**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 £107,500 for 2023/24. With a tax base of 1045.0, this equates to a band D equivalent of £102.87 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process is scheduled to begin on 16 November 2023 with a meeting of the Finance and Human Resource Committee, with the aim to agree the budget and precept at the January 2024 council meeting.

The Locum Clerk advises that there is not being any budget performance information provided at every other council meeting for review. **I would recommend that when all the scribe information is to update a formal report showing income and expenditure against budget is presented to council so that the council is fully aware of the council financial position. The information will have an informative effect on the budgeting setting process of the council.**

The council began the year with a balance of £263,312 with £237,500 of this amount earmarked for particular projects and funds. This leaves circa £25,813 as a general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33). The general reserve balance is at the very low end of the recommended range. **I would suggest that the general reserves are increased via the budget setting process, possibly over the course of 4 years.**

## 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 budgets to receive income from the council receives income from St Francis Fields, burials at the cemetery, the bowls and football clubs, allotment rents, sponsorship, bank interest. The council is in the process of reviewing all fees I will review this at year end.

Unbudgeted amounts received during the year came are from 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 not used petty cash since April 2023.

## 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 and has a signed contract of employment, based on the NALC template. The salary is aligned to the NJC scale point range.

The council uses HMRC PAYE Online Tools for processing of payroll. I was unable to review the payslips, as the new employee had just started. I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

This is to be reviewed at year end.

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 fixed asset register in place which includes details of asset location, date of acquisition, cost or proxy cost, condition, estimated useful life and insurance and replacement 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.

The council has a PWLB loan which was taken out for St Francis Fields. Confirmation of the repayments and year-end balances will be checked at the year-end audit.

The council has no 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, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.'*

Bank reconciliations should be completed monthly, the locum RFO is backdating the bank reconciliation for 2023-2024 on scribe as the previous clerk/RFO had ceased using the software. Once all is updated and current the bank reconciliation will be presented to council as per financial regulations.

I noted that the reconciliation and bank statement have not been signed off by the chairman in accordance with the Financial Regulations. This must take place at least every quarter and be reported and noted in the minutes. **There will be a detailed review in at the year-end on bank reconciliation, as at present the council is not fulfilling the financial regulation 2.2.**

Balances held are not within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS), the locum RFO is in the processing sorting the bank mandate to be able to reallocate the money, so the council will be covered. **I would recommend the bank mandates are updated as a point urgency.**

## 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.



**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	8 June 2023
Date inspection notice issued	4 June 2023
Inspection period begins	5 June 2023
Inspection period ends	14 July 2023
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

The date of the notice is before the council signed of the AGAR which should not be the case as advised by the end of year internal audit report as such this control objective were not met for 2022/23, and assertion 4 on the Annual Governance Statement cannot therefore be signed off by the council. **This is to be a 'No' in assertion 4 on the Annual Governance Statement in 2024-2025.**

**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**

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. **The dates of the Notice of Public Rights are incorreced as noted in the section M above. The Notice of Conclusion of audit was published after 30 September which is beyond the statutory date for publication.**

**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.	√		
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		√	
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

*m. webber*

**Michelle Webber**  
For Mulberry & Co

**Interim Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	I recommend reviewing the way the information is published on the website of West Chiltonton Parish Council as a best practice example via this link <a href="http://www.wcpc.org.uk/transparency">www.wcpc.org.uk/transparency</a>	
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	I would recommend common email addresses for all councillors	
<b>RISK MANAGEMENT AND INSURANCE</b>	I would recommend the risk assessment is reviewed and updated by the end of the financial year; I will review this document at that time	
<b>RISK MANAGEMENT AND INSURANCE</b>	I would recommend that the figure is increase to £300,000 and to keep this under review as it should be sufficient to cover the all the bank funds of the council at its highest level at the time of interim audit this was £286,932.	
<b>BUDGET, PRECEPT AND RESERVES</b>	I would recommend that when all the scribe information is to update a formal report showing income and expenditure against budget is presented to council so that the council is fully aware of the council financial position. The information will have an informative effect on the budgeting setting process of the council.	
<b>BUDGET, PRECEPT AND RESERVES</b>	I would suggest that the general reserves are increased via the budget setting process, possibly over the course of 4 years. As the general reserve figure is at the lower end of the recommended range.	
<b>BANK AND CASH</b>	There will be a detailed review in at the year-end on bank reconciliation, as at present the council is not fulling the financial regulation 2.2.	
<b>BANK AND CASH</b>	I would recommend the bank mandates are updated as a point urgency.	
<b>EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS</b>	This is to be a 'No' in assertion 4 on the Annual Governance Statement in 2024-2025. As the notice was announced and issued before the AGAR was signed off.	
<b>PUBLICATION REQUIREMENTS</b>	The dates of the Notice of Public Rights are incorrected as noted in the section M above. The Notice of Conclusion of audit was published 5 October 2023 after 30 September 2023 which is beyond the statutory date for publication.	