



Mrs H Johnson  
Heathfield & Waldron Parish Council  
73 High Street  
Heathfield  
East Sussex  
TN21 8HU

5 November 2024

Dear Fiona

**Re: Heathfield and Waldron Parish Council**  
**Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report**

**Executive summary**

Following completion of our interim internal audit on 5 November 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report.

**Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Heathfield and Waldron 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 Michelle Webber of Mulberry Local Authority Services Ltd who 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 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.

### **Table of contents**

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

## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

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

### **Audit findings**

The audit was conducted on site with the assistant 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 overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [www.hwpc.org.uk](http://www.hwpc.org.uk)

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings. The RFO uses Excel spreadsheets alongside Rialtas software for reporting to council.

I conducted a simple walk-through test on a supplier invoice drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change in this system.

I reviewed the nominal ledger entries for the period April to October 2024 to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### **Audit findings**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

The External Auditor's Report was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 10 September 2024 (minute ref 24/146).

External Auditors comments *'The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015:*

- *Section 2 was not signed by the Responsible Finance Officer before approval.'*

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"*

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

*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. A review of the council website shows that some of the information is published,

*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 2024) contains updated guidance on the matter as below:

*The importance of using .gov.uk domains for websites and emails*

- 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.

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 committees for Planning and Highways, Finance and General Purpose, Leisure, Amenities and Burial, and Community and Business Development. 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.

Terms of reference for each committee are published on the council website.

A diary of future meeting dates is also published on the council website, along with 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.

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

Draft minutes are uploaded to the council website and clearly annotated as draft.

***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 14 May 2024 (minute ref 24/84c).

**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 14 May 2024 (minute ref 24/84c). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an adopted Scheme of Delegation to support the Financial Regulations.

**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 incurred up to the amounts included for that class of expenditure in the approved budget under the delegated authority given to each committee. Contracts may not be disaggregated to avoid controls imposed by these regulations.*

FR 4.4. *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 £3000. The Clerk shall confer with the Chairman of the Council and Chairman of the relevant committee, if possible, and report the action to the appropriate committee as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate although the council may wish to consider increasing the Clerk's authorisation limit within FR 4.1 to a higher figure based on their experience level.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

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

The council confirmed its eligibility and adopted the General Power of Competence (GPC) at the annual council meeting on 14 May 2024 and the section 137 threshold does not apply.

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

The council submits its VAT form 126. I reviewed the submission for the period ending 31 July 2024 which showed a refund amount due of £18,090.07 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 13 August 2024. The council is up to date with its VAT submissions.

**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's adopted Financial Regulations include a section covering Risk Management and state:

*17.1 The Council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the Council and relevant Committees, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually and will be recorded in the minutes.*

*17.2 At every meeting of the Council or one of its Committees, the implications for risk management shall be discussed and agreed and, where necessary, the Clerk shall ensure that the appropriate risk list is updated accordingly.*

*17.2 When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.*

The council has a risk assessment process in place, which was last reviewed and approved by council on 9 July 2024 (minute ref 24/120). I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring, and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed and any further mitigation action which may be needed, and then a further assessment of the risk is included after the mitigation measures have been put in place. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I note the council also has an adopted Statement of Internal Controls and I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million and Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £1 million which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

## **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 £452,939 for 2024/25. With a tax base of 5,388.5, this equates to a band D equivalent of £84.06 (compared to the average in England of £85.89).

The Clerk confirmed that the 2025/26 budget setting process is underway, with a meeting of the Finance and General purpose Committee scheduled for the 11 December 2024 to prepare a draft proposal for recommendation to the council at the 7 January 2025 meeting.

There is evidence within the minutes of Finance and General purpose Committee meetings that reviews of financial performance take place during the year, including receiving income and expenditure reports, bank reconciliations and reviews of earmarked reserve balances and transfers. Council minutes include a list of payments, and these are appended to the minutes of the relevant meeting.

At the end of September, the income and expenditure report showed income at 114% of budget and expenditure at 67%, suggesting that the budget has been accurately set and carefully monitored throughout the year.

The council holds circa £335,719 in earmarked reserve at the date of the interim audit, spread across a range of clearly identifiable projects. I checked the purpose of these projects with the Clerk and am satisfied that they are all legitimate future planned projects for the council.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

*5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

5.34. *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.*

5.35. *The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

5.36. *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

5.37. *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

The general reserve balance is within the recommended range outlined in 5.35 of the JPAG Practitioner's Guide and is at a suitable level for this size of council.

## **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 allotments, pitch licence, grants, burial fees and Hall and Room hire.

The council reviewed its fees and charges at the following meetings held on 9 April 2024 (minute ref 24/29 a & b) at Leisure, Amenities and burials, Hall hire on 11 June 2024 (minute ref 24/45) and the forthcoming December Finance and General Purpose meeting for Room hire fees and December 2024 meeting of Leisure, Amenities and Burials for the burial fee review.

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 tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

## **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 a petty cash of £200.00, on reconciliation of cash of £115.88 and receipt in the tin, all appears in order and correct.

## **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 Council has 6 employees 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 a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips for October 2024 and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments.

The council pays members allowance on a twice-yearly basis through the payroll system.

## 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, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. 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 Public Works Loan Board (PWLB) loans.

The council has four long term investments 3 are for 1 – 18 months, one 2 years.

## 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, at least two members shall be appointed to verify bank reconciliations (for all accounts) produced by the Administration Officer. The member shall sign the members audit document and the front of the bank statement as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance and General Purposes Committee.’

Bank reconciliations are completed monthly and presented to the Finance Committee for review. I reviewed the October 2024 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors. The reconciliation and accompanying bank statements have been signed in accordance with the requirements of FR 2.6.

The council holds several accounts across different banks and building societies. At the date of the interim audit, the balances held across the bank accounts exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS), the council does have adequate Fidelity guarantee insurance cover in place.

## 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 interim audit.



**K. LIMITED ASSURANCE REVIEW**

**Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”)*

**Audit findings**

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

**L: PUBLICATION OF INFORMATION**

**Internal audit requirement**

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

**Audit findings**

Testing to be conducted at final interim audit.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

**Internal audit requirement**

*The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	14 May 2024
Date inspection notice issued	31 May 2024
Inspection period begins	3 June 2024
Inspection period ends	12 July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

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

**N: PUBLICATION REQUIREMENTS**

**Internal audit requirement**

*The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2024 authorities must publish:*

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

*Not later than 30 September 2024 authorities must publish:*

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

**Audit findings**

Testing to be conducted at final interim audit.

## O. TRUSTEESHIP

### Internal audit requirement

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

### Audit findings

The council is the trustee of Waldron Recreation Ground (charity number 305321). I reviewed the information on the Charity Commission website, which shows all reporting is up to date and that the council is correctly listed as the sole trustee.

### 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 to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	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 Finance 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 internal audit		
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>			✓
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 internal audit		
M	The authority, during the previous year (2023/24) 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 2023/24 AGAR.	To be tested at final internal audit		

O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		
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Should you have any queries please do not hesitate to contact me.

Yours sincerely

*m. webber*

**Michelle Webber**  
**Mulberry Local Authority Services Ltd**

**Interim Audit - Points Carried Forward**

Audit Point	Interim Audit Findings	Council comments
None		