



Mrs L Bannister  
Turners Hill Parish Council  
The Ark  
Mount Lane  
Turners Hill  
West Sussex  
RH10 4RA

21<sup>st</sup> October 2024

Dear Leanne

**Re: Turners Hill Parish Council**  
**Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report**

**Executive summary**

Following completion of our interim internal audit on 21<sup>st</sup> October 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 Turners Hill 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 Tracey Euesden of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 16 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>
A	<b>BOOKS OF ACCOUNT</b>	3
B	<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	3
C	<b>RISK MANAGEMENT AND INSURANCE</b>	5
D	<b>BUDGET, PRECEPT AND RESERVES</b>	6
E	<b>INCOME</b>	7
F	<b>PETTY CASH</b>	7
G	<b>PAYROLL</b>	8
H	<b>ASSETS AND INVESTMENTS</b>	8
I	<b>BANK AND CASH</b>	8
J	<b>YEAR END ACCOUNTS</b>	9
K	<b>LIMITED ASSURANCE REVIEW</b>	9
L	<b>PUBLICATION OF INFORMATION</b>	9
M	<b>EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS</b>	9
N	<b>PUBLICATION REQUIREMENTS</b>	10
O	<b>TRUSTEESHIP</b>	10
	<b>ACHIEVEMENT OF CONTROL ASSERTIONS</b>	10
	<b>AUDIT POINTS CARRIED FORWARD</b>	11

## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

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

### **Audit findings**

The audit was conducted remotely with the Clerk, who also acts as the council's Responsible Financial Officer (RFO), providing the required information in advance. 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.turnershillparishcouncil.gov.uk](http://www.turnershillparishcouncil.gov.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.

Every month various reports are produced and presented to council and published on the council's website. The system requires the population of key data fields to enable the user to record a transaction.

I tested the opening balances as at 1/4/24 by reviewing the balance brought forward on the receipts page on the Rialtas accounting package all cashbooks and confirmed it could be agreed back to the bank reconciliations for the audited accounts for 2023/24 with both documents showing £143,214.

I reviewed the nominal ledger entries for the period 1 April to 9 October 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 3 September 2024 (minute ref 094).

I note the council received and considered the previous internal auditor report at the council meeting held on 4 June 2024 (minute ref 042).

*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, but if the council wishes to comply fully with the code, I recommend viewing the way West Chiltonton Parish Council publishes the information, which can be viewed 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 aware of its responsibilities under GDPR. 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 a Finance Committee and the Ark Community Executive Committee

Terms of reference for each committee are published on the council website, along with details of the main responsibilities of each of the working groups.

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.

The 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](https://ico.org.uk/minutesandagendas.pdf) I note that the council does this by providing links to relevant documents within the agendas.

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

There is a statement on the meetings page of the council's website that states that all Minutes are in draft form until approved at the following meeting. 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 in May 2024 (minute ref 018 a).

***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 in July 2024 (minute ref 060). 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 5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- *[the Clerk], under delegated authority, for any items below £500 excluding VAT*
- *the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below £1,000 excluding VAT*
- *{a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £3,000 excluding VAT*
- *the council for all items over £3,000.*

FR 5.18. *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair 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 for a council of this size.

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 in May 2023 and the section 137 threshold does not apply.

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

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September which showed a refund amount due of £4,785.63 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 7 October 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:

*FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*

*FR 2.2 The Clerk shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*

*FR 2.3 When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.*

*FR 2.4 At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, which was last reviewed and approved by council in September 2024 (minute ref 0911 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 and then a further assessment of the risk is included after the mitigation measures have been put in place.

This approach includes analysis of all risks typically associated with a council of this size with its range of services and facilities. 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 and Employers Liability cover of £12 million each and a Fraud & Dishonesty (Fidelity Guarantee) level 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 £91,400 for 2024/25. With a tax base of 658.8, this equates to a band D equivalent of £138.74 (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 Committee scheduled for the 24<sup>th</sup> October 2024 to finalise a proposal for recommendation to the council at the December 2024 meeting. A copy of the draft proposal was available for review at the interim audit, and I am satisfied the council has followed a suitable budget process to achieve this.

There is evidence within the minutes of Finance Committee meetings that comprehensive reviews of financial performance take place during the year, including receiving receipts and payments reports, bank reconciliations and reviews of earmarked reserve balances and transfers. Council agendas include links to the lists of payments for approval at the meeting.

At the end of September, the income and expenditure report showed income at 57.5 % of budget and expenditure at 68%, suggesting that the budget has been accurately set and carefully monitored throughout the year.

The council holds circa £64,113 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. At the end of September, the general reserves level was circa. £111,000.

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.*

At the time of the interim audit, the general reserve balance is in excess of the recommended range outlined in 5.35 of the JPAG Practitioner's Guide but it was noted that this includes the second instalment of precept.

## **E. INCOME**

### **Internal audit requirement**

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

### **Audit findings**

Apart from the precept, the council receives income from a range of sources including hire income from the Ark, allotment rents, solar panel income and a percentage of booking income from the recreation ground.

The hire fees for the Ark were reviewed in January 2024 and allotment rents were last reviewed in February 2023 when the requisite notice period of 12 months was advised to allotment holders.

## **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 discontinued its petty cash usage during the year under review with the small balance being transferred into general reserves.



## 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 four employees in total. All staff members have a signed contract of employment based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS).

Payroll is currently processed in house by the Clerk using the HMRC Basic Paye tools software. I reviewed the payroll summary for the previous two months and the payroll deductions appear correct. I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

## 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 register has been updated with new acquisitions this year, and I confirmed by sample testing of the invoices that items added have been accurately recorded at the original net purchase price.

The Council has no loans or 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 2.6 states 'At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts that have had transactions) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council or Finance Committee.'

Bank reconciliations are completed monthly and presented to the Finance Committee for review. I reviewed the Quarter one period to 30<sup>th</sup> June 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 two accounts with Santander, Nationwide and with Cambridge. There are occasions when the balances held with Santander exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) but this is usually when the second instalment of precept has been received and the Clerk carefully monitors the situation.



**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**

<b>Inspection – key dates</b>	<b>2023/24 Actual</b>
<b>Date AGAR signed by council</b>	4 <sup>th</sup> June 2024
<b>Date inspection notice issued</b>	7 <sup>th</sup> June 2024
<b>Inspection period begins</b>	10 <sup>th</sup> June 2024
<b>Inspection period ends</b>	19 <sup>th</sup> July 2024
<b>Correct length (30 working days)</b>	Yes
<b>Common period included (first 10 working days of July)</b>	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 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 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.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
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			✓ None Held
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.			✓

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

Yours sincerely

TJ Euesden

**Tracey Euesden**  
**Mulberry Local Authority Services Ltd**

**Interim Audit - Points Carried Forward**

Audit Point	Interim Audit Findings	Council comments