

Report to Redgrave Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2023

1. Introduction and Summary.

1.1 The Internal Audit review has been undertaken from the documentation provided to the Internal Auditor and on the information published on the Council's website. The Council has made significant progress during the year 2022/23 and has achieved improvement in the Council's overall financial administration and internal control arrangements. Accounting information and Bank Reconciliations are being presented to the Council on a routine basis and new and revised data protection policies and procedures were adopted to demonstrate compliance with the General Data Protection Regulations.

1.2 By examination of the 2022/23 accounts and supporting documentation it was confirmed that the current Clerk, in the role of the Council's Responsible Financial Officer (RFO), is receiving all necessary support from the Chair of the Council and is producing satisfactory financial management information to enable the Council to make well-informed decisions.

1.3 The Accounts for the year confirm the following:

Total Receipts for the year: £54,895.19 (Boxes 2 and 3 below)
Total Payments in the year: £58,639.84 (Boxes 4, 5 and 6 below)
Total Reserves at year-end: £25,244.35

1.4 The Annual Governance and Accountability Return (AGAR) was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2022/23 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2022):</i>	<i>Box 1: £28,989</i>
<i>Annual Precept 2022/23:</i>	<i>Box 2: £21,800</i>
<i>Total Other Receipts:</i>	<i>Box 3: £33,095</i>
<i>Staff Costs:</i>	<i>Box 4: £5,244</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: nil</i>
<i>All Other payments:</i>	<i>Box 6: £53,396 * Note 1</i>
<i>Balances carried forward (31 March 2023):</i>	<i>Box 7: £25,244</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £25,244</i>
<i>Total fixed assets:</i>	<i>Box 9: £67,919 * Note 2</i>
<i>Total borrowings:</i>	<i>Box 10: nil</i>

* Note 1: Rounded up as Box 7 must equal Boxes (1 + 2 + 3) less (4 + 5 + 6).

* Note 2: Amended to £67,919 (from £67,019) to agree with the value listed in Asset Register.

1.5 Sections One and Two of the AGAR are due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2022/23 within the AGAR.

1.6 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Audit Plan. Comments and any recommendations arising from the review are made below.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (*examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation*).

2.1 The Annual Parish Council meeting took place on 4 May 2022. The first item of business was the Election of a Chair, as required by the Local Government Act 1972.

2.2 Standing Orders are in place and were reviewed and approved by the Council on 6 October 2022. The Standing Orders are in accordance with the latest model documents and guidance published by the National Association of Local Councils (NALC). A copy of the Standing Orders has been published on the Council's website.

2.3 Similarly, Financial Regulations are in place and were also reviewed and approved by the Council on 6 October 2022. NALC has advised that its Model Financial Regulations have been revised to reflect the changes in the thresholds for public service or supply and public works contracts. The amendment to the footnote to item 11.1 (c) can be included at the Council's next review of Financial Regulations. A copy of Financial Regulations has been published on the Council's website.

2.4 At the beginning of the financial year the Clerk/RFO in post was Mrs Tina Newby, who had been appointed with effect from 1 January 2022. At its meeting on 1 June 2022 the Council noted the resignation of Mrs Newby.

2.5 Delays were experienced in recruiting a new Clerk/RFO. The Locum Clerk/RFO, Mr David Lines, attended the Council's meeting on 1 September 2022 and presented the RFO's Report. At the meeting the Council formally confirmed and approved the terms and conditions relating to the contract for the services of the Locum Clerk from 1 August 2022. An extension of the Locum Clerk's service up to and including 14 October 2022 was agreed by the Council on 6 October 2022.

2.6 The Council resolved at its meeting on 1 September 2022 to appoint Mrs Alison Spouncer to the permanent post of Clerk/RFO from 1 September 2022 and approved the terms and conditions of her employment.

2.7 During the year 2022/23 the Council made progress with the Redgrave Neighbourhood Plan 2018 - 2037. The Local Referendum took place on 7 July 2022 with 278 people voting out of a possible 461 registered (60.3 % turnout) with 208 people voting 'Yes' (74.82% of the voters) and 70 voting 'No'. The Council's website confirms that on 20 July 2022 the District Council adopted the Redgrave Neighbourhood Plan, a copy of which has been published on the website.

2.8 At its meeting on 3 April 2019 the Council considered the advantages of the General Power of Competence (GPoC) which was intended to give local councils wider powers to deliver more for their communities. The Council confirmed that it met the eligibility criteria for adoption of the GPoC as defined in the Localism Act 2011 and SI 965 the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012. This meant that 2/3 of members were elected rather than co-opted and the Clerk had an approved qualification. The Council therefore resolved, with all agreed, to adopt the GPoC. The Council's eligibility for the GPoC will need to be reviewed at the Council's meeting in May 2023.

2.9 The Council's Minutes are comprehensive and provide clear evidence of the decisions taken by the Council in the year. The pages of the Minutes are consecutively numbered and the Clerk/RFO confirmed that each page is signed/initialled to ensure a legal and authentic record of the Council's meetings is maintained.

2.10 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA148950 refers, expiring 17 January 2024). The contact address on the ICO's website is correctly displayed as Moneypot Hill House, Moneypot Hill, Redgrave IP22 1SF.

2.11 During the year 2022/23 the Council developed and published formal Data Protection Policies and Procedures to evidence compliance with the General Data Protection Regulations (GDPR). At its meeting on 3 November 2022 the Council reviewed and approved an updated General Privacy Policy and the Information Security Incident Policy. A new Document Control and Records Management Policy was approved as well as an overall Data Protection Policy (using the NALC template). The Council also has a Privacy Notice in place and a copy is published on the Council's website.

2.12 At the meeting on 1 June 2022 the Council agreed to adopt the new and revised Policy Statements for Freedom of Information Act Policy and Publication Scheme, Grievance Policy, Donations and Grants Awards Policy and Internal Control Statement. A new Communications Policy was adopted by the Council at its meeting on 3 August 2022.

2.13 At the meeting on 1 September 2022 the Council reviewed and approved an Environmental Policy, a Safeguarding Policy and an Equal Opportunities Policy. Similarly, a Complaints Policy was reviewed and approved by the Council on 6 October 2022.

2.14 The Council adopted the Suffolk Code of Conduct for Councillors at its meeting on 4 May 2022. It is good governance practice for a local council to formally adopt and periodically review the Code for the purposes of discharging its duty to promote and maintain high standards of conduct within its area.

2.15 The Council has published a Website Accessibility Statement to assist its compliance with the current website accessibility legislation.

2.16 During the course of 2022/23 the Council considered a major project relating to proposals for a new Recreation Ground and Children's Playground. This project is

necessary to replace the facility that has been lost on the old Recreation Ground due to the termination of the lease by the landowner. The Parish Council established a Working Group to drive through the programme which will be conducted in 3 separate Phases:

Phase 1. The first of these phases will be for the early replacement of a children's playground aimed at children under 12 years.

Phase 2. The second phase is intended to be for the provision of play equipment for older children and fitness equipment for older users of the facility.

Phase 3. The final phase is intended, if suitable locations and funding can be found, for the provision of a new village hall.

2.17 A needs survey was undertaken and the results incorporated in a paper entitled "Proposal for Provision of a Recreation Ground/New Children's Playground" which detailed the proposals for a new playground for children under 12, as Phase 1 of a more comprehensive package of recreation and playground facilities. This document is published on the Council's website. At its meeting on 6 October 2022 the Council approved the Letting of a Contract for Provision of Phase 1 playground equipment as detailed in the Proposal to Kompan and for its installation to Eastern Play Services, subject to satisfactory funding from the District Council being in place prior to the contract award. The Parish Council reported on its website on 4 December 2022 that it was successful in its grant application for funding towards Phase 1 of the project. Completion was successfully achieved and a formal opening took place on 30 January 2023.

2.18 At the meeting on 2 March 2023 the Chairman updated the Council on progress regarding Phase 2 and 3 of the Children's Playground and Village Hall projects with the aim of providing the village with a hall facility and area for older children.

3. Accounting Procedures and Proper Book-keeping (*examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting*).

3.1 At its meeting on 3 November 2022 the Council approved the enrolment and use of the Scribe Accounting package (the Council has previously used a Cashbook Spreadsheet arrangement). The Council noted on 12 January 2023 that the accounting package produces reports suitable for internal and external audits and provides financial and budgetary information for Councillors, who were offered read-only access to the application. The Chair and the Clerk/RFO have full access to the Scribe system as system administrators.

3.2 The Cashbook presented to the Internal Auditor was well referenced and provided a good audit trail to the financial information prepared by the Clerk/RFO. The document provided good evidence in support of the receipts and payments in the year. A number of queries arose from the Internal Audit examination of the original accounts and the Chairman and Clerk/RFO made all necessary correcting adjustments to the accounting records at the year-end.

3.3 VAT reclaims are being submitted to HMRC:

- a) The re-claim for £1,126.09 for the period 1 April 2021 to 31 March 2022 was submitted online to HMRC on 19 April 2022 and recorded as received at bank on 5 May 2022.
- b) The re-claim for £3,901.04 for the period 1 April 2022 to 31 December 2022 is recorded as submitted to HMRC on 18 January 2023 and received at bank on 2 February 2023.
- c) The re-claim for £3,646.80 for the period ending 31 March 2023 is similarly recorded as submitted to HMRC.

3.4 The Community Infrastructure Levy (CIL) Annual Report for the year ended 31 March 2023 shows £291.53 brought forward at the end of previous year (31 March 2022), CIL receipts of £1,287.06 with nil payments in the year. A balance of £1,578.59 is displayed as retained as at 31 March 2023 as a Restricted Reserve. The Annual Report has to be published on the Council's website and has to be submitted to the District Council no later than 31 December 2023.

3.5 A Statement of Analysis of Variances (explaining significant differences in receipts and payments between the years 2021/22 and 2022/23) has to be submitted to the External Auditor and published on the Council's website. It is important that the Statement replicates the AGAR figures for the years 2021/22 and 2022/23 and includes sufficient narrative and figures to clearly explain any significant variations between the two years.

4. Bank Reconciliation (*Regularly completed and cash books reconcile with bank statements*).

4.1 The Bank Reconciliation as at 30 June 2022, supported by the bank statement and the Accounts records, was presented by the Locum Clerk to the Council at its meeting on 1 September 2022. Financial reports, including bank reconciliation reports, were subsequently presented to Council and approved during the remaining part of the 2022/23 year of account.

4.2 The Bank Reconciliation at the year-end displays a total Bank Balance of £25,244.35 as at 31 March 2023. A Unity Bank Statement provided to the Internal Auditor displayed a balance of £21,500 as at 31 March 2023. The Clerk/RFO advised the Internal Auditor that the Co-operative Community Directplus (Current) Account as at 31 March 2023 held an amount of £3,744.35 which was transferred to the Unity Account, reaching that Account on 3 April 2023.

5. Year End procedures (*Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate*).

5.1 End-of-Year accounts are prepared on a Receipts and Payments basis and required some adjustment by the Chairman during the course of the Internal Audit. A Receipts and Payments Account was presented to the Internal Auditor and sample audit trails were undertaken and were found to be in order.

6. Internal Control and the Management of Risk (*Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly*).

6.1 The Council has a Statement of Internal Control in place and was reviewed and adopted by the Council at its meeting on 1 June 2022 (Minute 10 refers). The Statement is detailed and includes reference to the Risk Assessment of the Council's assets and key activities.

6.2 The Council's Risk Assessment document is comprehensive and provides details of identified risks, the level of risk (H, M or L), the internal control arrangements in place to mitigate the risks, the actions taken by the Council and Clerk/RFO and confirmation of the adequacy of the procedures in operation. The review of the documentation was completed during the year of account under the headings of Financial and Management, Third Parties or Individuals, Employer Liability, Physical Equipment or Areas and Emergencies and the document formally adopted on 6 April 2023 (Minute 13 refers).

6.3 The Council also has a comprehensive Children's Playground Risk Assessment. Councillors similarly reviewed the risks during the 2022/23 year of account and the document was formally adopted on 6 April 2023 (Minute 13 refers).

6.4 The Accounts and Audit Regulations 2015 require a review by the Full Council at least once each financial year of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted. The Clerk/RFO explained that the risk management issues were considered late in the 2022/23 year of account because Councillors were aware that there was a requirement to include a review of the new children's playground then being specified and contracted for installation. The Council resolved to produce a separate Risk Assessment for the children's playground because of the complexity of the issues raised.

6.5 The Council receives routine reports on the Play Area. An Annual Play Inspection was undertaken by David Bracey in the year 2022/23 and payment of £60 was made on 16 March 2023.

6.6 Insurance was in place in the year of account. The Policy from 14 October 2021 to 13 October 2022 at a cost of £762.96 was provided by AXA Insurance. On 6 October 2022 the Council approved the renewal of the Council's Insurance Policy with Hiscox Insurance for the period 14 October 2022 to 13 October 2023. The Council noted that a revised quotation was imminent following the removal of redundant play equipment and items under the excess level agreement. Payment of £501.68 was made by the Council on 18 October 2022.

6.7 The Public Liability cover and Employer's Liability cover both stand at £10m. The Fidelity Insurance (Councillor/Employee Dishonesty) cover stands at £150,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.

7. Transparency Code (Compliance for smaller councils with income/expenditure under £25,000).

7.1 Redgrave Parish Council is designated as a 'Smaller Council'. The Council's website is: <http://redgrave.onesuffolk.net/parish-council/>

7.2 Smaller authorities should publish on their website:

- a) All items of expenditure above £100:
Published – [Published on website.](#)
- b) Annual Governance Statement, AGAR Annual Return, Section One:
Published (2021/22) – [Published on website.](#)
- c) End of year accounts, AGAR Annual Return, Section Two:
Published (2021/22) – [Published on website.](#)
- d) Annual Internal Audit report within AGAR Annual Return:
Published (2021/22) – [Published on website.](#)
- e) List of councillor or member responsibilities:
Published – [Published on website.](#)
- f) Details of public land and building assets:
Published – [Published on website.](#)
- g) Minutes, agendas and meeting papers of formal meetings:
Published – [Published on website.](#)

7.3 At the time of the Internal Audit the Council met the requirements of the Transparency Code.

7.4 The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 required the Council to publish a 'Notice of Public Rights and Publication of Annual Governance and Accountability Return (Exempt Authority)' on a publicly accessible website. The Internal Auditor was able to confirm that a document for the year 2021/22 was accessible on the Council's website and displayed the Inspection Dates and the person making the announcement. The appropriate form to be used for the 2022/23 year of account can be obtained from the PKF Littlejohn webpage:

<https://www.pkf-l.com/services/limited-assurance-regime/useful-information>

under the link:

[Public rights Notice for smaller authorities subject to a review](#)

7.5 Of the remaining data/documents required to be published, as listed in the AGAR Page 1 Guidance Notes, the Certificate of Exemption, Bank Reconciliation and Analysis of Variances were confirmed as being easily accessible on the Council's website.

8. Budgetary controls (*Verification of the budgetary process with reference to Council Minutes and supporting documents*).

Precept 2022/23: £21,800 (13 January 2022, Minute 11.3 refers).

Precept 2023/24: £24,156 (12 January 2023, Minute 9.6 refers).

8.1 A Draft Budget for 2022/23 was considered by the Council at its meeting on 13 January 2022. The Council agreed to set a Budget of £21,670 for the year 2022/23 and to retain earmarked funds of £27,291, making a total fund of £48,961. The Council agreed a Precept of £21,800 for the year. The Precept for 2022/23 was agreed in Full Council and the precept decision and amount have been clearly Minuted.

8.2 A Draft Budget for 2023/24 was considered by the Council at its meeting on 1 December 2022. At its meeting on 12 January 2023 the Council resolved to set a Budget of £23,502 for the year 2023/24 and to request a Precept of £24,156 from Mid Suffolk District Council. The Precept for 2023/24 was agreed in Full Council and the precept decision and amount has been clearly Minuted.

8.3 The Council prepared detailed estimates of the annual budget and of receipts and payments for the year 2022/23.

8.4 The Council's Overall Reserves as at 31 March 2023 totalled £25,244.35 of which £17,078.59 has been earmarked/restricted as follows:

Village Improvements/Projects:	£12,000.00
Community Transport:	£2,500.00
Traffic Measures:	£1,000.00
CIL Funds (restricted)	£1,578.59

8.5 The Council's General Reserves (Overall Reserves less Earmarked/Restricted Reserves) at the year-end 31 March 2023 accordingly totalled £8,165.76 which is 4 months' equivalent of the 2023/24 Precept and in line with the generally accepted best practice position (the JPAG Proper Practices Guide, Item 5.33 refers). The Council maintains sufficient Overall Reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur.

9. Income Controls (*regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms*).

9.1 Receipts recorded in the Cashbook consisted of Precept (£21,800), Grant Income (£26,500), CIL Funds (£1,287.06), VAT repaid by HMRC (£5,027.13) and Miscellaneous Income (£281).

10. Petty Cash (*Associated books and established system in place*).

10.1 A Petty Cash system is not in use. An expenses system is in place, with online payments being made for expenses incurred and approved.

11. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment*).

11.1 At its meeting on 3 November 2022 the Council agreed the provision of SALC support for PAYE and the provision of a pension for the Clerk/RFO.

11.2 At its meeting on 1 September 2022 the Council formally approved the terms and conditions relating to the contract for the services of the Locum Clerk, Mr. David Lines (from 1 August 2022, for 9 weeks x 7 hours per week @ £25 per hour plus travel expenses, with an option to extend for shorter periods). An extension of the Locum Clerk's term of service for an extra two weeks up to and including 14 October 2022 was agreed by the Council on 6 October 2022.

11.3 The Council resolved at its meeting on 1 September 2022 to appoint Alison Spouncer to the permanent post of Redgrave Parish Clerk and Responsible Financial Officer from 1 September 2022 and approved the terms and conditions of her employment (NALC/NJC Pay Scale 27 for 7 hours per week, plus SCC Pension Fund contributions, other Terms and Conditions in accordance with the National Agreement on Pay and Conditions of Service of the National Joint Council (NJC) for Local Government Services (the 'Green Book') and the relevant UK employment legislation).

11.4 With regard to the legislation relating to workplace pensions, the Clerk/RFO has confirmed that there is a deadline of 3 January 2024 for the necessary re-declaration of compliance to be made to the Pensions Regulator under the Pensions Act 2008. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

12. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

12.1 An Asset Register is in place and was reviewed and agreed by the Council at the meeting held on 12 January 2023. The Council noted that the Register had been updated to reflect recent changes, primarily in the move of the children's playground but also to update the insurance valuation. Items under £250 had been removed from the insurance valuation as this is the excess value. Two items of play equipment from the Old Recreation Ground play area were to be retained (Skynet and Zipwire) in case they can be re-purposed. The Teen Shelter was to be removed from the Register and disposed of. Other items of old play equipment would be written off and disposed of. The white liner has been donated to the Redgrave Amenities Trust. The old computer and printer were to be removed from the Register and disposed of. The Council noted that the Asset Register had been sent to AJG Insurance to support the revised insurance quotation.

12.2 The Asset Register accordingly presented to the Internal Auditor displayed a total valuation of £67,919.46 as at 31 March 2023, a net decrease of £6,090.39 from the value of £74,009.85 at the end of the previous year, 31 March 2022.

12.3 The assets are valued at cost or at a nominal (community) value of £1 where appropriate to ensure that the Council's ownership and responsibility are recognised and not lost or forgotten.

12.4 The Register complies with the current requirements which provide that each asset should be displayed at a consistent value, year-on-year. The value has to be entered into Box 9 of Section 2 of the AGAR.

13. Internal Financial Controls, Payments Controls and Audit Procedures (Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).

13.1 The Council has appropriate internal financial controls in place. The Clerk/RFO provides financial reports to Council meetings, including the Account balance and details of any receipts. Details of the accounts paid between meetings and the accounts requiring approval for payment are presented to the Council. Councillors are provided with information to enable them to make informed decisions.

13.2 Online banking is in operation. The Clerk/RFO confirmed that the procedure in place provides for the Clerk/RFO to initiate the payment which is then authorised electronically by one Councillor (the Council has given sign-off authority to two Councillors).

13.3 Receipts and payments are listed in the Council's Minutes as part of the overall financial control framework.

13.4 The Annual Internal Audit Report for the previous year, 2021/22, was received and accepted by the Council at its meeting on 4 May 2022 (Minute 11 refers). The following recommendations had been put forward:

R1: The position regarding the Council's declaration of the General Power of Competence (GPoC) and the Minute of the Council meeting evidencing the declaration should be identified and confirmed as soon as practicably possible as the issue has a direct impact upon the powers available to the Council. (This has been addressed by the Council, the Minute confirming the declaration of the GPoC having been identified as being on 3 April 2019).

R2: The Council should consider the formal adoption of Policies and Procedures that will evidence the Council's compliance with the General Data Protection Regulations and the Freedom of Information legislation together with a range of other formal documents that would evidence good governance and a high standard of financial administration. (New and revised Policies were adopted by the Council at its meetings on 1 June 2022 and 3 August 2022).

R3: The Council should consider and formally adopt the latest Councillors' Code of Conduct to ensure all Councillors are aware of their responsibilities and duties under

the Code. (The Council adopted the Suffolk Code of Conduct for Councillors at its meeting on 4 May 2022).

R4: The Council should re-examine the (then) Clerk/RFO's Contract of Employment to provide clarity regarding the Salary Scale (LC2) and the Salary Scale Point which apply in order to avoid any ambiguity in future salary payments and entitlements. (This has been addressed. Details regarding the terms and conditions in place for the Locum Clerk and the permanent Clerk/RFO postholder were published in the Council's Minutes).

R5: The Council should confirm with the Pensions Regulator when the Declaration (or re-declaration) of Compliance was last submitted in order that the Council has evidence of compliance with the requirements of the Pensions Act 2008. (This has been addressed by the Clerk/RFO, who has confirmed that the re-declaration deadline is 3 January 2024).

R6: The Council's Financial Regulations should be reviewed in order to ensure that the procedure and controls required to be in place for the making of on-line payments are fully and clearly detailed in the Regulations. (Financial Regulations were reviewed by the Council on 6 October 2022).

13.5 The Internal Auditor for the year 2022/23 was appointed by the Council at its meeting on 12 January 2023 (Minute 10.2 refers).

14. External Audit (Recommendations put forward/comments made following the annual review).

14.1 For the year 2021/22 the Council was able to apply for an Exemption from a Limited Assurance Review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015 as the higher of gross income or gross expenditure did not exceed £25,000 in the year of account. At the meeting on 4 May 2022 the Council resolved not to apply for an exemption from an External Audit. However, Councillors agreed by exchange of emails after the Council's meeting on 6 July 2022 that this decision would be reversed and that a formal Certificate of Exemption (AGAR 2021/22 Form 2) would be raised. The Chairman took action to raise this Certificate on 11 July 2022. (The due date for the submission of the Certificate to the External Auditor was 30 June 2022 with a required publication date of 1 July 2022 on an accessible website).

14.2 For the year 2022/23 the Council will be unable to apply for Exemption from a Limited Assurance Review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015 as the higher of gross income or gross expenditure exceeded £25,000 in the year of account. The Council noted the position at its meeting on 12 January 2023 and noted that the extra costs had been included in the budget for this purpose.

15. Additional Comments.

15.1 I would like to record my appreciation to the Chairman and the Clerk to the Council for their assistance during the course of the audit work.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

5 May 2023