



## MULBERRY & CO

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Our Ref: MARK/BRA010

Mrs J Sawyer  
Bramshott & Liphook Parish Council  
The Haskell Centre  
Midhurst Road  
Liphook  
Hampshire  
GU30 7TN

25 January 2024

Dear Jane

**Re: Bramshott & Liphook Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Interim Audit report**

### **Executive summary**

Following completion of our interim internal audit on 25 January 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 AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

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

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

It is therefore our opinion that the systems and internal procedures at Bramshott & Liphook Parish Council are well established and followed.

### **Regulation**

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

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

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

### Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

### Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

### Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

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

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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**A. BOOKS OF ACCOUNT****Internal audit requirement**

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

**Audit findings**

The interim audit was conducted on site with the 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.bramshottandliphook-pc.gov.uk](http://www.bramshottandliphook-pc.gov.uk)

The council continues to use the Rialtas Business Solutions (RBS) accounting software package for recording the day-to-day financial transactions of the council and makes use of the sales and purchase ledger functions within the software. This is an industry specific accounting package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

I am pleased to note that the council takes the audit process seriously, and that recommendations within the internal audit reports are considered by council and appropriate actions taken.

**B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS****Internal audit requirement**

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

**Audit findings**

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

The External Auditor's Report 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 25 September 2023 (minute ref 23.202).

I note the council received and considered the internal auditor's report at the council meeting held on 26 June 2023 (minute ref 23.147).

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

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a direct link to East Hampshire District Council's website where the councillor's 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 although this is in various places on the website. If the council wishes to comply fully with the code, I recommend viewing the way West Chiltington 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 fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

- 5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.
- 5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, [ourparishcouncil.gov.uk](http://ourparishcouncil.gov.uk)), with email addresses being linked to that domain.
- 5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.
- 5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

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

*Confirm that the council meets regularly throughout the year*

In addition to full council, the council has a committee structure in place. Terms of reference for each committee are appended to the Standing Orders which are published on the council website.

Future meeting dates, historic agendas and minutes for council and committee meetings are available for review on the council website.

*Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note that non-confidential supporting documentation is published with the agendas as required by the Information Commissioner's Office.

*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 in September 2023 (minute ref 23.201). I note that the council have added sections covering co-option and resignations to the NALC model and have appended the committee terms of reference to the document.

*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 September 2023 (minute ref 23.201). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

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

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

- *the council for all items over £5,000;*
- *a duly delegated committee of the council for items over £2,000; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items over £1,000; or*
- *the Clerk for items up to £1,000*

*Such authority is to be evidenced by a minute or the invoice signed by the Clerk, and where necessary also by the appropriate Chairman.*

*Contracts may not be disaggregated to avoid controls imposed by these regulations.*

*FR 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that Committee other than by resolution of the council. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to an earmarked reserve as appropriate ('virement').*

*FR 4.5. In cases of extreme risk to the delivery of council services, the Clerk may authorise revenue expenditure on behalf of the council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000 (See section 4.1)*

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 her experience level and size of council budget.

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

The council did not meet the criteria to adopt the General Power of Competence (GPC) after the May 2023 election, due to less than two-thirds of the seats being filled. Consequently, the council must comply with the section 137 expenditure limit, and this will be checked at the final internal audit.

*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 2023 which showed a refund amount due of £2,912.35 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 24 October 2023. 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**

I reviewed the financial risk assessment record, which breaks risk down into three categories – those where the risk can be covered by insurance, those where the council works with others to manage risk and those where the risk is self-managed.

The risk assessment then addresses specific risks identified, applies a risk rating based on a risk matrix assessing likelihood and consequence of occurrence, the management controls in place, any further actions required and a review date for each risk. I note the risk matrix has been added since the last internal audit based on a review of the recommendations within that report.

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 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 which covers the year under review. The policy includes Public Liability cover of £12 million, Employers Liability cover of £10 million each and a Fidelity Guarantee level of £2 million, which I note has been increased in response to previous recommendations contained within internal audit reports.

## 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 £414,632 for 2023/24. With a tax base of 4,310.5, this equates to a band D equivalent of £96.19 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process is underway, with the final decision due to be made at next week's council meeting. A draft budget was available at the interim audit, and a review of minutes of committee and council meetings show that a thorough process has been followed to achieve a realistic budget.

There is evidence within the minutes of council meetings that reviews of financial performance take place during the year, including approval of payments and confirmation of bank reconciliations.

The income and expenditure report at the date of the interim audit shows income at 106.1% of budget and expenditure at 76.4% of budget, suggesting that the budget has been accurately set and carefully monitored throughout the year.

At the date of the interim audit, the council held circa £630,000 in earmarked reserves, spread across a range of clearly identifiable projects, including amounts recorded by date of receipt for Community Infrastructure Levy (CIL) receipts. I checked the purpose of these projects with the Clerk and am satisfied that they are all legitimate future planned projects for the council and have been reviewed to ensure they are appropriate. The council also held circa £141,000 in the general reserve at this point in the financial year.

Council is reminded that the Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states 'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure' (para 5.33).

The general reserve balance is within the recommended range.

**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 wide range of sources. 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.

The hire charges for the Liphook Millennium Centre were reviewed and agreed at the meeting held on 4 September 2023 (minute ref L23.115). Allotment fees are agreed by the Recreation Committee annually, providing the required notice period to plot holders.

I reviewed the outstanding balances owed to the council on the sales ledger. There is only one amount overdue for more than three months, and it is only for 50 pence. Other amounts due are within the last month. For a council of this size with multiple income streams, this demonstrates excellent credit control systems being in place.

**F. PETTY CASH****Internal audit requirement**

*Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.*

**Audit findings**

The council has no petty cash.

**G. PAYROLL****Internal audit requirement**

*Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

**Audit findings**

There are thirteen employees listed on the latest payroll report. All staff members have a signed contract of employment, based on the Hampshire ALC template, and are paid in accordance with local pay arrangements with internal salary reviews completed in April annually.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payroll reports for December 2023 and January 2024 and deduction amounts appear correct. The council is correctly not claiming the employment allowance for national insurance contributions.

I note that within the accounting software, all control accounts relating to salaries – net pay, HMRC and pension contributions – are correctly at nil balance, demonstrating accurate processing of this information.

From a review of the working detail of the Annual Return on Rialtus, I was able to confirm that only salary, HMRC and pension payments are included in box 4 in accordance with the published guidance.

There are no councillor allowances.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The council has a fixed asset register in place. This includes a summary page, and then separate pages for fixed assets, F&P Committee, Recreation Committee and LMC Committee.

The register lists the location of each asset, purchase date and 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. I note that the register includes several items which have now been disposed of, and a check of the year-end asset register total will be conducted as part of the final internal audit.

The council has no borrowing nor long-term investments although I note the council has adopted a Treasury and Investment Policy to support its future decision making on placement of funds in accordance with the [Statutory Guidance on Local Authority Investments](#).

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

Financial Regulation 2.2 states 'On a monthly basis, a member shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.'

Bank reconciliations are completed monthly and there is evidence within the minutes of council meetings confirming these are checked by a councillor. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

The council holds two accounts with Lloyds Bank. At the previous internal audit visit, I noted that due to the size of the council's budget, it does not benefit from the protection offered by the Financial Services Compensation Scheme (FSCS) and I note that the council are researching alternate banking facilities at present which will mitigate the risk of holding all funds with one financial institution.

## J. YEAR END ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

Testing to be conducted at final audit.



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

*IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*

**Audit findings**

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

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

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

**Audit findings**

Testing to be conducted at final audit.

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

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

**Audit findings**

| Inspection – key dates                                 | 2022/23 Actual |
|--|----------------|
| Date AGAR signed by council                            | 20 June 2023   |
| Date inspection notice issued                          | 30 June 2023   |
| Inspection period begins                               | 3 July 2023    |
| Inspection period ends                                 | 11 August 2023 |
| 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 2022/23, 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 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2023 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

*Not later than 30 September 2023 authorities must publish:*

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

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

### **Audit findings**

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

## **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 Bramshott War Memorial Recreation Ground (charity number 301766). A check of the Charity Commission website shows that the council is correctly listed as the sole trustee and that all charity reporting is up to date. There are no financial transactions for the charity.

**Achievement of control assertions at interim audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

|   | INTERNAL CONTROL OBJECTIVE  | YES                         | NO | NOT COVERED |
|---|---|-----------------------------|----|-------------|
| A | Appropriate accounting records have been properly kept throughout the financial year  | √                           |    |             |
| B | This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for  | √                           |    |             |
| C | This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these   | √                           |    |             |
| D | The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.   | √                           |    |             |
| E | Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for   | √                           |    |             |
| F | Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for   |                             |    | √           |
| G | Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.  | √                           |    |             |
| H | Asset and investments registers were complete and accurate and properly maintained.   | √                           |    |             |
| I | Periodic bank account reconciliations were properly carried out during the year.  | √                           |    |             |
| J | Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | To be tested at final audit |    |             |
| K | If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>   |                             |    | √           |
| L | The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation  | To be tested at final audit |    |             |
| M | The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .            | √                           |    |             |
| N | The authority has complied with the publication requirements for 2022/23 AGAR.  | √                           |    |             |
| O | Trust funds (including charitable) – The council met its responsibilities as a trustee.   | √                           |    |             |

Should you have any queries please do not hesitate to contact me. Your final audit date has been booked for Wednesday 5 June 2024 at 11 am to be conducted remotely.

Yours sincerely



**Andy Beams**

**For Mulberry & Co**

**Interim Audit - Points Carried Forward**

| Audit Point | Audit Findings | Council comments |
|-------------|----------------|------------------|
| None        |                |                  |