



Mr A Jeffrey  
Godalming Town Council  
107-109 High Street  
Godalming  
Surrey  
GU7 1AQ

25 September 2024

Dear Andy

**Re: Godalming Town Council**  
**Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report**

**Executive summary**

Following completion of our interim internal audit on 25 September 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 Godalming Town 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 Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 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>	6
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>	9
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>	10
N	<b>PUBLICATION REQUIREMENTS</b>	10
O	<b>TRUSTEESHIP</b>	10
	<b>ACHIEVEMENT OF CONTROL ASSERTIONS</b>	11
	<b>AUDIT POINTS CARRIED FORWARD</b>	12

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

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

**Audit findings**

The audit was conducted on site with the council's Locum Responsible Financial Officer (RFO) who is an experienced local government officer. The information advised in advance of the visit was prepared and made available for inspection, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Town Clerk and Locum RFO and a review of the council website

[www.godalming-tc.gov.uk](http://www.godalming-tc.gov.uk)

The council uses the Rialtas Business Solutions (RBS) Omega accounting package for recording the council's finances, including using the sales and purchase ledger functions of the system. 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.

I reviewed the cashbooks and nominal ledger entries for the period 1 April 2024 to date. Data entry contains sufficient narrative information to either identify the source and nature of the transaction or references the council or committee meeting where a spending decision is recorded. I found no evidence of instances of 'netting off' on the nominal ledger report, and transactional items appeared to be placed to the most appropriate nominal code budget headings.

Entries on the cashbook were cross-referenced to the bank account statements and I found no errors in the sample testing conducted.

**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 for 2023/24 was not qualified and has been published on the council website along with the Notice of Conclusion of the Audit and was reported to the council at the meeting held on 5 September 2024 (minute ref 206).

I note the council received and considered the previous internal auditor report at the council meeting held on 9 May 2024 (minute ref 648) which includes comments on action taken based on the internal auditor's recommendations.

*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 includes a page with councillor information, including a short bio for each councillor, their contact information and their individual Register of Members' Interests forms.

*Confirm that the council is compliant with the relevant transparency code*

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. A review of the council website shows that a transparency page has been created on the website and information relating to all aspects of the code are published on this page. This is an exemplar way of proving the information is a transparent format.

**Confirm that the council is compliant with GDPR**

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

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

*5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.*

*5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.*

*5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.*

*5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:*

*5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.*

*5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.*

*5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.*

The council has a Privacy Notice and Accessibility Statement on 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. Details of the purpose and function of each committee are included within the council's adopted Standing Orders.

A diary of future meeting dates is 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.

I note that the non-confidential supporting papers are included with the agendas on the council website in compliance with the requirements of the Information Commissioner's Office.

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

Minutes are routinely uploaded to the council website, although there is no indication of whether these are draft or adopted versions and I recommend the addition of a statement to the minutes page confirming all minutes are in draft format until approved at the next meeting.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*

The Standing Orders are based on the current NALC model, although amended to reflect the size and structure of the Town Council and were most recently reviewed and adopted by council on 16 May 2024 (minute ref 23). The Standing Orders include information relating to the purpose and functions of each committee of the council.

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

The Financial Regulations adopted by the council on 16 May 2024 (minute ref 23) are based on the previous NALC model, although the council are in the process of adopting the new model version published in May 2024. These have been reviewed by the Audit Committee at their meeting held on 12 September 2024 (minute ref 230) and a recommendation for adoption has been made to the next council meeting.

Checks of processes against Financial Regulations are therefore based on the version in place at the date of the interim audit visit.

I note the council also has an adopted Scheme of Delegation to support the Financial Regulations and this was also reviewed and approved by the council at the May 2024 meeting.

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

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

- FR 4.1 Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget.*
- FR 4.2 No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure, or that is not contained within the revenue budget or within the Clerks delegated authority of £4,500, other than by resolution of the Council, or duly delegated committee. 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 other budget headings or to an earmarked reserve as appropriate (virement). Any time the Clerk exercises a delegated financial authority, the Clerk will agree expenditure with the Chair or Vice Chair of the appropriate Committee and shall report the action taken and costs incurred to the same Committee as soon as practicable thereafter.*
- FR 4.5 The Clerk may incur expenditure on behalf of the Council which is necessary to carry out any repair, replacement, health and safety or other work which is of such extreme urgency that it must be done at once, whether or not there is any budget provision for the expenditure, subject to a limit of £4,500. Before doing so, the Clerk will agree expenditure with the Chair or Vice Chair of the appropriate Committee and shall report the action taken and costs incurred to the same Committee as soon as practicable thereafter.*

A review of the accounting information for the year to date shows that expenditure has been approved in accordance with the above Financial Regulations.

I note that approval of making payments by direct debit was granted by the council at the meeting held on 16 May 2024 in accordance with FR 6.6.

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

The council declared the re-adoption of the General Power of Competence (GPC) at the Annual Council Meeting following the 2023 elections 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 June 2024 which showed a refund amount due of £35,489.60 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 16 July 2024 and that the entry had been processed to the VAT code within the council's accounting package on the same date.

***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 has a Risk Management Strategy which was last reviewed and approved by the council at the meeting held on 16 May 2024 (minute ref 23). Through the Audit Committee, a work programme is in place which considers risks and associated internal controls. The work programme is wide-ranging with different subject matters addressed and reported on at each meeting. I was provided with a sample of the reviews carried out by councillors, which includes a check list of tests and concludes with a written report with their findings.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I note that the Audit Committee also approved individual risk assessments for a range of the council's activities at the meeting held on 1 February 2024 (minute refs 488-494).

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £500,000. The Fidelity Guarantee level appears to have reduced from the previous year, where it was recorded as £1 million in the internal audit report and the Town Clerk confirmed that an insurance review was conducted during the year with a competitive tender process, and the figure may have been inadvertently altered during that process.

**Based on the balances held by the council, I recommend the council contacts the insurance company to confirm the cover level held and if required, consideration is given to increasing the Fidelity Guarantee level to ensure that it covers the maximum balance held.**

**D. BUDGET, PRECEPT AND RESERVES*****Internal audit requirement***

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

**Audit findings**

The council set a precept of £1,147,744 for 2024/25. With a tax base of 9,864.7, this equates to a band D equivalent of £116.35 (compared to the average in England of £85.89).

Budgetary controls are included within the work programme of the Audit Committee as part of the council's Risk Management programme. Budget monitoring is conducted in detail at Policy & Management Committee meetings and a review of the minutes confirms this activity takes place.

At the date of the interim audit, the council held circa £673,700 in earmarked reserves, spread across a range of clearly identifiable projects including circa £299,000 in a Community Infrastructure Levy (CIL) EMR. Transfers between reserves are processed through the accounting package with reference to the council minute where the transfer was approved.

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.*

A review of the general reserve balance will be conducted as part of the year-end internal audit.

## **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**

The council has a range of income sources other than the precept. The Locum RFO confirmed that a review of fees and charges made by the council will form part of the budget setting process, and detailed testing of this will be conducted as part of the year-end internal audit testing.

I reviewed the outstanding ledger balances at the date of the interim audit. There are minimal amounts outstanding to the council demonstrating a good level of credit control.

## **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 and the testing for this internal control objective does not apply.



## 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**

Payroll is processed in house by the RFO using Sage software and the council is a member of the Local Government Pension Scheme (LGPS). I reviewed the salary slips for April, May and June 2024 and was able to confirm that deductions amounts for tax and national insurance and pension contributions appear to be calculated correctly. The June payroll shows 25 employees in place at that date although I note that number has reduced to 22 in September 2024.

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.

The council has a performance management scheme in place, although this is currently under review with the intention to use the ACAS system for small and medium employers in the future.

There is no councillor allowances, although the Town Council, under the General Power of Competence (GPC) has adopted a scheme to allow councillors to claim allowances relating to carer responsibilities. No claims under this scheme have been made to date, but the Town Clerk and RFO are aware that if paid to 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, useful life estimate, current value, insurance value, custodian information and usage information. This is a detailed register and is an appropriate method of recording assets for a council of this size.

The Locum RFO confirmed that the register is in the process of being updated with assets acquired during the year, and a detailed check to confirm accuracy of newly recorded information and the total asset figure for inclusion on the Annual Governance and Accountability Return (AGAR) will be completed at the year-end internal audit.

The council has borrowing through the Public Works Loan Board (PWLb) and checks of the year-end balances and confirmation of yearly payments will be conducted at the final internal audit.

I note the council has adopted a Treasury & Investment Policy, which was last reviewed and approved by council in May 2024 (minute ref 23) 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 2.62 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than a cheque signatory 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 exceptions, to and noted by the Audit Committee.'

Bank reconciliations are completed monthly. I reviewed the bank reconciliations for cashbooks for the two HSBC accounts and CCLA 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 2.2 and reported to the Audit Committee.

Due to the size of the council's budget, it receives no depositor protection from the Financial Services Compensation Scheme (FSCS).

**J. YEAR END ACCOUNTS****Internal audit requirement**

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

**Audit findings**

Testing to be conducted at final interim audit.

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

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

**Audit findings**

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

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

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

**Audit findings**

Testing to be conducted at final interim audit.

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

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

**Audit findings**

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	9 May 2024
Date inspection notice issued	31 May 2024
Inspection period begins	3 June 2024
Inspection period ends	12 July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

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

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

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

*Before 1 July 2024 authorities must publish:*

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

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

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

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

**Audit findings**

Testing to be conducted at final interim audit.

**O. TRUSTEESHIP****Internal audit requirement**

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

**Audit findings**

The council has no trusts and testing under this internal control objective is not required.

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

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



**Andy Beams**

**Mulberry Local Authority Services Ltd**

**Interim Audit - Points Carried Forward**

Audit Point	Interim Audit Findings	Council comments
<b>C. RISK MANAGEMENT AND INSURANCE</b>	Based on the balances held by the council, I recommend the council contacts the insurance company to confirm the cover level held and if required, consideration is given to increasing the Fidelity Guarantee level to ensure that it covers the maximum balance held.	