



Mr M Thomas  
Wiston Parish Council  
Water Lane Cottage  
Wiston  
West Sussex  
BN44 3DW

15<sup>th</sup> April 2024

Dear Matthew

**Re: Wiston Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit on 15<sup>th</sup> April 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. 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 Wiston Parish Council are well established and followed.

**Regulation**

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

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

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

### Independence and competence

Your audit was conducted by Tracey Euesden of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 15 years 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.

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 year-end audit was conducted remotely with information requested from the council in advance of the audit taking place. The Clerk, who also acts as the council's Responsible Financial Officer (RFO) had prepared the information in advance of the visit and overall, I have the impression that the accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council's website pages [www.wistonvillage.org.uk/parish-council](http://www.wistonvillage.org.uk/parish-council).

The council continues to use Excel as a day-to-day accounting package. The system is used regularly to report on and record the financial transactions of the council and it suitable for a council of this size with a limited number of transactions.

From a review of the minutes from meetings, I was able to see that bank reconciliations take place with details of the bank balance from the last meeting, receipts and payments listed and the latest balance. **I would recommend for clarity, the date being inserted on the latest balance.**

I conducted a sample test on a supplier invoice requested at random and a receipt drawn at random and can confirm the underlying documentation agreed to the cashbook details. I make no recommendation to change in this system.

I tested the opening balances as at 1/4/23 by reviewing box 8 of the accounting statement as at 31<sup>st</sup> March 2023, and confirmed it could be agreed back to the bank reconciliation starting balance contained in the minutes of the meeting for next parish council meeting on 10<sup>th</sup> May 2023, and the opening balance on the budget summary 2023/2024. All documents showing £11,175.00.

## 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 council correctly declared itself exempt from the external audit in 2022/2023 and therefore received no Notice of Conclusion of Audit. A copy of the internal auditor's report is published on the council's website pages.

I note there is no record of the council receiving and considering any recommendations contained in the internal auditors report and **recommend that going forward, these are presented at the next meeting after receipt.**

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

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

A register of Disclosable Pecuniary Interests for each councillor are published on the council's website pages and **I remind councillors that these should be updated every election year.**

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

As the council's income and expenditure is less than £25,000, it is a statutory requirement to follow the Transparency Code for smaller authorities. Testing of this is covered in section L of this report.

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

**The Clerk is not aware that councillors have undertaken GDPR training and I would recommend that consideration be given to arranging this.**

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 Planning Sub-Committee. Both meet regularly during the year and dates of meetings are published on the website pages along with historic minutes.

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

From a sample check, I was able to confirm that 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 3 clear days' notice of the meeting.

**I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) [ico.org.uk/minutesandagendas.pdf](http://ico.org.uk/minutesandagendas.pdf)**

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

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

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 10<sup>th</sup> May 2023 (minute ref 23/15).

**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 May 2023 (minute ref 23/16). The regulations contain provisions for the approval of spending, setting of 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 3.1 Expenditure on revenue items may be incurred up to the amounts included in the approved budget. (FR3/1)*

*FR3.2 No expenditure may be incurred that will exceed the amount provided in the revenue budget by 10% without the approval of full council.*

*FR 3.4 The Clerk may incur expenditure on behalf of the council which is necessary to carry out any repair, replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £250. The Clerk shall report the action to the council as soon as practicable thereafter.*

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate

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

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

The Council had no S137 expenditure during the year.

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

The council is not VAT registered and reclaims annually via a 126 claim form. The reclaim for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 showed a refund of £305.27 and I was able to reconcile receipt of this amount on the council's bank statement on 23<sup>rd</sup> May 2023.

***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 Financial and Non-Financial risk assessment process in place, which was last reviewed and approved by council in May 2023 (minute ref 23/15). I reviewed the risk assessment records and am satisfied that all reasonable financial risks for a council of this size have been properly considered.

I confirmed that the council has a valid insurance policy in place with Hiscox Insurance which covers the year under review. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size,

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

*"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."*

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

## 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,<sup>5</sup>**

The council set a precept of £4,156 for 2023/24. With a tax base of 101 this equates to a band D equivalent of £41.15 (compared to the average in England of £79.35).

The council holds no funds in earmarked reserves and the general reserve balance as at 31<sup>st</sup> March 2024 is £11,237.66

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).

As noted in the 2022-2023 internal audit report, a realistic retained balance for a small council such as Wiston would be around 100% of precept so **I would strongly recommend that the council consider placing some of the retained balances onto earmarked reserves for future projects that the council is planning.**

## 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**

Over 85% of the council's income is from precept. The only other budgeted amount is for a grant from the District Council for litter collection.

The council has no fees or charges to review.

There is no evidence to suggest that the council should be registered for VAT or charging VAT.

## 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 – this test 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**

The Clerk is the only employee and has a signed contract of employment based on the NALC template. I was able to verify that the salary is aligned to the NJC scale point range.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments and HMRC payments.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

The council has a simple fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I remind the council that box 9 of the AGAR should contain the original cost of assets and not the insurance valuation. Box 9 should therefore match the number submitted in the AGAR 2022 / 2023 as no further assets have been purchased / received in 2023 /2024.

The council has no long-term investments.

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

Bank reconciliations are completed monthly and presented to the council at every meeting for review. I was able to confirm from the bank statement, that the balance as at 31<sup>st</sup> March 2024 agreed to box 7 & 8 of the AGAR and the cashbook.

The balance held is within the £85,000 protection limited offered by the Financial Services Compensation Scheme (FSCS).

I note that the internal audit report for 2022-2023 contained a recommendation that a formal reconciliation is drawn up for signature purposes and this is included in the minutes of each meeting but I **further recommend that the date upon which the reconciliation has taken place is recorded and that the bank statement be presented at the meeting as confirmation of the balance, with the statement being signed by the reviewer.**

## 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**

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

**Section 1 – Annual Governance Statement**

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2022/23 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts



**Section 2 – Accounting Statements**

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	12,033	11,175	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	4,156	4,484	Figure confirmed to central precept records
3	Total other receipts	1,185	633	Agrees to underlying accounting records
4	Staff costs	2,605	3,030	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	3,594	2,024	Agrees to underlying accounting records
7	Balances carried forward	11,175	11,238	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	11,175	11,238	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	8,803	8,803	Matches asset register total. No additions or removals from previous year.
10	Total borrowings	0	0	No Loans held
11a	Disclosure note re Trust Funds (including charitable)	NO	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

**Audit findings**

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The Clerk has completed the Certificate of Exemption, as the council's income and expenditure are below £25,000 for the financial year under review. The figures proposed are below:

Total gross income	£5,117.19
Total gross expenditure	£5,054.62

**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 correctly declared itself exempt in 2022/23 as both its income and expenditure were below £25,000.

**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**

For councils with a turnover below £25,000, it is a statutory requirement to follow the Transparency Code for Smaller Authorities and testing of compliance with this requirement is detailed below.

Information to be published	Audit findings
All items of Expenditure above £100	Listed within minutes of meetings
End of Year Accounts	Published in accounts tab of website pages
Annual Governance Statement	Published on website pages
Internal Audit Report	Published on website pages
List of councillor responsibilities	Details of councillors are published on the website pages
Details of land and building assets	The Asset register is published on the website pages
Minutes, agendas and meeting papers	Published on 'meetings' tab of website

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

**I was not able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive. Council is reminded that this is a requirement and if these can be found, they should be added as soon as possible.**

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

*The authority has demonstrated that during summer 2023 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	2023/24 Proposed
Date AGAR signed by council	10 <sup>th</sup> May 2023	9 <sup>th</sup> May 2024
Date inspection notice issued	4 <sup>th</sup> June 2023	31 <sup>st</sup> May 2024
Inspection period begins	5 <sup>th</sup> June 2023	3 <sup>rd</sup> June 2024
Inspection period ends	14 <sup>th</sup> July 2023	12 <sup>th</sup> July 2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	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.

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

## 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.

## O. TRUSTEESHIP

### Internal audit requirement

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

### Audit findings

The council has no trusts.

## Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	<input checked="" type="checkbox"/>		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	Y		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	Y		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Y		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	Y		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			N/A
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.	Y		
H	Asset and investments registers were complete and accurate and properly maintained.	Y		

I	Periodic bank account reconciliations were properly carried out during the year.	Y		
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.	Y		
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>	Y		
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		N	
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>	Y		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	Y		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

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

Yours sincerely

TJ Euesden

**Tracey Euesden**

**Mulberry Local Authority Services Ltd**

### **Year-End Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>A Books of Account</b>	From a review of the minutes from meetings, I was able to see that bank reconciliations take place with details of the bank balance from the last meeting, receipts and payments listed and the latest balance. <b>I would recommend for clarity, the date being inserted on the latest balance.</b>	
<b>B Financial Regulations, Governance and Payments</b>	<p>I note there is no record of the council receiving and considering any recommendations contained in the internal auditors report and <b>recommend that going forward, these are presented at the next meeting after receipt.</b></p> <p>I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with and <b>remind council that each member must sign a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by</b></p> <p><b>electronic methods. I understand I may withdraw this consent at any time"</b></p>	

	<p>A register of Disclosable Pecuniary Interests for each councillor are published on the council's website pages and <b>I remind councillors that these should be updated every election year.</b></p> <p><b>The Clerk is not aware that councillors have undertaken GDPR training and I would recommend that consideration be given to arranging this.</b></p> <p>From a sample check, I was able to confirm that 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 3 clear days' notice of the meeting.</p> <p><b>I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link)</b>  <a href="https://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a></p>	
<b>D Budget, Precept and Reserves</b>	<p>As noted in the 2022-2023 internal audit report, a realistic retained balance for a small council such as Wiston would be around 100% of precept so <b>I would strongly recommend that the council consider placing some of the retained balances onto earmarked reserves for future projects that the council is planning.</b></p>	
<b>I Bank and Cash</b>	<p>I note that the internal audit report for 2022-2023 contained a recommendation that a formal reconciliation is drawn up for signature purposes and this is included in the minutes of each meeting but I <b>further recommend that the date upon which the reconciliation has taken place is recorded and that the bank statement be presented at the meeting as confirmation of the balance, with the statement being signed by the reviewer.</b></p>	
<b>L Publication of Information</b>	<p>I was not able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive. Council is reminded that this is a requirement and if these can be found, they should be added as soon as possible.</p>	