

Report to Kedington Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2022

1. Introduction and Summary.

1.1 During the 2021/22 year the Parish Council maintained effective governance arrangements including a robust framework of financial administration and internal control. The Internal Audit review has confirmed the overall adequacy of the financial arrangements in place within the Council.

1.2 By examination of the 2021/22 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.

1.3 All documents were well presented for the review by Internal Audit.

1.4 The Accounts for the year confirm the following:

<i>Total Income for the year:</i>	<i>£95,091.86 (Boxes 2 and 3 below)</i>
<i>Total Expenditure in the year:</i>	<i>£90,779.09 (Boxes 4, 5 and 6 below)</i>
<i>Total Reserves at year-end:</i>	<i>£86,153.07</i>

1.5 The Annual Governance and Accountability Return (AGAR) to be submitted to the External Auditors was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2021/22 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2021):</i>	<i>Box 1: £81,840</i>
<i>Annual Precept 2021/22:</i>	<i>Box 2: £84,070</i>
<i>Total Other Receipts:</i>	<i>Box 3: £11,022</i>
<i>Staff Costs:</i>	<i>Box 4: £25,994</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: nil</i>
<i>All Other payments:</i>	<i>Box 6: £64,785</i>
<i>Balances carried forward (31 March 2022):</i>	<i>Box 7: £86,153</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £86,153</i>
<i>Total fixed assets:</i>	<i>Box 9: £306,796</i>
<i>Total borrowings:</i>	<i>Box 10: nil</i>

1.6 Sections One and Two of the AGAR are due to be approved and signed by the Council at a forthcoming meeting. The Internal Auditor has completed the Annual Internal Audit Report 2021/22 within the AGAR.

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

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

2.1 The Annual Parish Council meeting took place on 18 May 2021. The first item of business was the Election of a Chair, as required by the Local Government Act 1972. In meeting its overall governance responsibilities, the Council discussed and agreed Councillor appointments and responsibilities for the year 2021/22 (Minute 7 refers).

2.2 During the year 2021/22, as part of meeting its financial control responsibilities, the Council maintained a Finance Committee to receive and consider detailed financial information and data. At its meeting on 18 January 2022 the Council noted that Committee meetings are now very short because of the new accounting systems in place. The Chair suggested that bringing the finance matters back into the Full Council meetings would give all Councillors a better understanding of the Council's finances. The Council agreed that the last Finance Committee meeting should take place in March 2022 and that all financial matters will then be included in the Parish Council meeting from April 2022 onwards (Minute 7.4 refers).

2.3 The Clerk to the Council at the beginning of the 2021/22 year, Mrs Marion Farrant, retired from the Council on 31 May 2021. At the meeting on 27 April 2021, the Council noted that interviews for the new Parish Clerk/RFO were held on 11 April 2021 and Mr John Boxall had been appointed. The Council ratified the decision of the Interview Panel on 27 April 2021 (Minute 5 refers).

2.4 The Council has Standing Orders in place. The latest model Standing Orders and guidance from the National Association of Local Councils (NALC) were considered and adopted by the Council at its meeting on 26 January 2021 (Minute 7.5 refers).

2.5 The Council's Financial Regulations were reviewed and amended by the Council on 18 May 2021 to change the word 'Accountant' to 'Responsible Financial Officer (RFO)' throughout the whole document as the Parish Council no longer employs an accountant. The Financial Regulations were considered and approved by the Finance Committee on 1 March 2022. At its meeting on 22 March 2022 the Council approved one further amendment to the Financial Regulations at paragraph 4.1 (an addition of "The Clerk/RFO, in conjunction with two Councillors, for items up to £500") following which the Regulations were adopted (Minute 7.8 refers).

2.6 The Council's Minutes are extremely well presented and provide clear evidence of the decisions taken in the year. Each page of the Minutes is consecutively numbered and signed/initialled by the Chair of the meeting at which the Minutes were approved (The Council, after approving the Minutes as a true record, agreed for the Chair to sign the Minutes outside of the meeting at which the Minutes were approved).

2.7 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA160422, expiring 21 January 2023). To assist in the compliance with the General Data Protection Regulations (GDPR) the Council reviewed and adopted a GDPR Policy and Privacy Policy at the meeting on 27 April 2021 (Minute 9 refers) and adopted a new Document and Data Retention and Destruction Policy on 15 June 2021 (Minute 14 refers). A General Privacy Policy was adopted in April 2022. The Policies have been published on the Council's website.

2.8 As part of the process to review Policies, Procedures and Protocols, the Council reviewed and agreed a new Grant Award Policy at its meeting on 20 July 2021 and adopted a Co-option Policy and a Grievance Policy on 19 April 2022. The Clerk/RFO confirmed that he maintains a list of the Policies and Procedures in place in order to schedule the review of each document.

2.9 A Freedom of Information Policy (incorporating a Publication Scheme) was adopted by the Council on 19 April 2022. A copy of the document has been published on the Council's website.

2.10 The Council adopted the Suffolk Local Code of Conduct at a meeting held on 24 June 2014 (Minute 3 refers). The Code applies to all Councillors for the purpose of assisting a Local Council to discharge its duty to promote and maintain high standards of conduct within its area. A copy of the Code has been published on the Council's website.

2.11 The Council's website is hosted by Suffolk Cloud. The Council has published an Accessibility Statement on its website to assist compliance with the Website Accessibility requirements which came into force in September 2020.

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

3.1 The Council noted at its meeting on 18 May 2021 that the Scribe accounting system was in operation. Scribe is a cloud-based operating system, accessed by personal log-in and password, and can be accessed through any internet platform and connection. The Scribe Accounting System is providing appropriate and sufficiently detailed information to Councillors to enable them to make informed decisions.

3.2 The Finance Committee meeting on 8 June 2021 agreed that most or all payments will be made through online transfers. Purchase orders and invoices will be scanned into Scribe for auditing purposes. The Committee noted that Scribe is an online automated cashbook and auditing system with minimal paperwork, backed up by the providers and that Dropbox backs up any documents on the Clerk/RFO's computer. The Committee was in agreement with the use of the Scribe accounting platform. At its meeting on 13 July 2021 the Committee expressed high satisfaction with the Scribe system being managed by the Clerk/RFO.

3.3 The Transactions Lists (Payments and Receipts) within Scribe are well referenced and provide a good audit trail to the Bank Statements and the financial information prepared by the Clerk/RFO. Supporting paperwork is in place and well referenced. VAT payments are tracked and separately identified. A sample of transactions within the Transaction Lists (Payments) was closely examined and all were found to be in order with supporting invoices/vouchers in place.

3.4 Payments made under the Local Government Act Section 137 are separately identified in the accounts and detailed within the Minutes of the Council's meetings.

3.5 VAT Returns were submitted regularly and promptly to HMRC during the year. The reclaim for £4,412.93 VAT paid in the period 1 October 2020 to 31 March 2021 was submitted to HMRC on 23 April 2021 and reported to Council at its meeting on 27 April 2021. Following agreement by the Finance Committee, reclaims to HMRC were subsequently made Quarterly as follows:

- a) The reclaim of £1,194.66 VAT for the period 1 April 2021 to 30 June 2021 was submitted to HMRC on 8 July 2021 and received at bank on 23 July 2021.
- b) The reclaim of £1,011.04 VAT for the period 1 July 2021 to 30 September 2021 was submitted to HMRC on 7 October 2021 and received at bank on 4 November 2021.
- c) The reclaim of £755.72 VAT for the period 1 October 2021 to 31 December 2021 was submitted to HMRC on 4 January 2022 and received at bank on 20 January 2022.
- d) The reclaim of £1,315.05 for the period 1 January 2022 to 31 March 2022 was submitted to HMRC on 11 April 2022 and received at bank on 28 April 2022.

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

4.1 End-of-year Accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were examined and all were found to be in good order.

4.2 The construction of a Statement of Analysis of Variances (explaining significant differences in receipts and payments between the years 2020/21 and 2021/22) was discussed with the Clerk/RFO. A model Statement can be obtained from the PKF Littlejohn LLP website and once completed has to be submitted to the External Auditors with the AGAR 2021/22 and published on the Council's website.

5. Bank Reconciliation (*Regularly completed and cashbooks reconcile with bank statements*).

5.1 At its meeting on 18 May 2021 the Council noted the action taken following the Bank of Ireland deposit account holding a balance of £153,152.93, being £79,620.00

(Reserves) and £73,532.93 (the balance of the precept). In order to maintain no more than £85,000 in the Bank of Ireland account, in accordance with the Financial Services Compensation Scheme compensation limit, a cheque was paid into the Nat West current account for £73,532.93 (Minute 10.6 refers).

5.2 The Finance Committee noted on 14 September 2021 that a new Barclays Bank current account had been set up and was available online and would be used for day-to-day banking from the Precept. Each payment required two authorising signatories. The current account with Nat West would be used to hold Reserve funds.

5.3 Bank Reconciliations are completed by the Clerk/RFO on a regular and routine basis. The Bank Statements as at 31 March 2022 for the Barclays Bank (£22,130.36) and Nat West Current Account (£64,022.71) reconciled with the End-of-Year accounts and agreed with the overall Bank Reconciliation for all accounts.

5.4 During 2021/22 the Clerk/RFO presented detailed bank account information to each meeting of the Finance Committee in order to ensure that the Committee fully met its responsibilities under its terms of reference. The Council received, in turn, detailed reports from the Finance Committee and the Clerk/RFO on the up-to-date financial position. The Finance Committee was dissolved following its meeting on 1 March 2022. The Full Council has taken responsibility to consider all financial information.

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

Precept 2021/22: £84,070 (Council meeting on 26 January 2021, Minute 7.3).

Precept 2022/23: £81,570 (Council meeting on 21 December 2021, Minute 7.2).

6.1 Comprehensive budgetary procedures are in place. The Precept decisions have been agreed in Full Council and the amounts have been clearly Minuted. The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

6.2 At its meeting on 17 November 2020 the Council received the budget sheets for the financial year 2021/22 from the Budget/Precept meeting held on 3 November 2020. The Council agreed in principle a Precept of £85,893.00 at its meeting on 15 December 2020 (Minute 8.3 refers) but revised this amount to £84,070 at its meeting on 26 January 2021.

6.3 The Budget papers for 2021/22 were sufficiently detailed and well prepared to ensure that Councillors had sufficient information to make informed decisions. The estimates were used effectively for financial control and budgetary control purposes. Detailed reports were presented to the Council comparing Budget to the Expenditure incurred. The Financial and Budget Statements for each month of 2021/22 were routinely presented to the Council.

6.4 With regards to the year 2022/23, at its meeting on 14 December 2021 the Finance Committee received budget statements effective to that date. The Committee considered the budget/precept in principle for the year 2022/23 for presentation to Full Parish Council. At its meeting on 21 December 2021 the Council agreed a Precept of £81,570.00 for the year 2022/23 (Minute 7.2 refers).

6.5 The Clerk/RFO provides the Council with updates on the position regarding Reserves held and those funds Earmarked for future use. As at 31 March 2022 the overall Reserves stood at £86,153.07, of which £65,032.70 was Earmarked as follows:

Recreation Equipment:	£1,708.18
War Memorial:	£2,900.00
Legal Fees:	£2,000.00
Queen's Jubilee:	£1,000.00
Capital Reserve:	£57,424.52

6.6 The General Reserves (Overall Reserves less Earmarked Reserves) accordingly stood at £21,120.37 which is marginally below the generally accepted position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (the JPAG Proper Practices Guide, Item 5.32 refers). However, as at 31 March 2022 the Council had sufficient Overall Reserves available to meet, within reason, any unforeseen items of expense that may occur.

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

7.1 The Statement of Internal Control and Report were approved by the Finance Committee on 1 March 2022 and adopted by the Full Council at its meeting on 22 March 2022 (Minute 7.10 refers). The Report states that the Council has appointed a non-signatory Councillor to conduct a review of the system of internal control by undertaking the listed tests on an annual basis with a written report of any findings to be submitted to the Council and Minuted as received. The Council noted at its meeting on 22 March 2022 that the nominated Councillor had signed off the Internal Control Report on the 17 March 2022.

7.2 The Effectiveness of Internal Control/Management of Risk and Internal Audit documentation was considered and approved by the Finance Committee at its meeting on 1 March 2021. The documents were reviewed and adopted by Full Council at its meeting on 22 March 2022 (Minute 7.9 refers). The documents identify the risks to the Council, the level of risk and the internal controls in operation to manage and mitigate the risks identified.

7.3 The Financial Management Risk Assessment was considered and approved by the Finance Committee on 1 March 2022 and adopted by Full Council at the meeting held on 22 March 2022 (Minute 7.6 refers).

7.4 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the Full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted.

7.5 Operational Inspections of the play equipment are being undertaken on a monthly basis by the Play Inspection Company.

7.6 During 2021/22 the Monthly Play Inspection Reports were presented to the Finance Committee and the Council and remedial action, where necessary, agreed and Minuted. Items identified in the Reports requiring repair/improvement are considered and action agreed, including the appointment of contractors to undertake the repairs.

7.7 The Annual Play Inspection Report was received by the Council on 18 May 2021; most of the defects reported were either very low risk or in hand for repair (Minute 13.1 refers)

7.8 Insurance was in place for the year of account. At the Finance Committee's meeting on 14 September 2021 the Clerk/RFO reported upon the insurance renewal under the Pen Underwriting Limited 3-year long term agreement at a cost of £2,335.15. The Policy is provided by AXA Insurance and runs from 1 October 2021 to 30 September 2022.

7.9 At the meeting of the Finance Committee on 1 March 2022 the level of Fidelity Guarantee insurance was considered and after taking into account the precept for 2022/23 and current reserves, the Committee agreed that the cover should remain at £150,000 for 2022/23. The Fidelity Guarantee cover meets the current recommended guidelines of at least the sum of the year-end balances plus 50% of the precept/grants. The Employer's Liability cover and the Public Liability cover each stand at £10m.

8. Income controls (*Regarding Precept and other income, including credit control mechanisms*).

8.1 Sample audit trails were examined using the details displayed in the Scribe Transactions List (Receipts). Overall income controls were reviewed on a test-check basis; a sample of income received was cross referenced with the bank statements and with supporting paperwork and found to be in order.

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

9.1 The Petty Cash system was reviewed by the Finance Committee on 8 June 2021 and it was noted that the account was zero. Petty Cash is no longer used and a debit/credit card is similarly not in use. Expenses are reclaimed, approved by the Council and payment made on-line in accordance with the agreed procedure.

10. Payroll controls (PAYE and NIC in place; compliance with HMRC procedures; records relating to contracts of employment).

10.1 Payroll Services are being operated in-house; the Council operated Real Time Information during the year in accordance with HMRC regulations.

10.2 P60 End of Year Certificates were made available to Internal Audit to confirm compliance in the year of account. PAYE payments have been made to HMRC in the year.

10.3 A Contract of Employment dated 26 April 2021 is in place for the Clerk/RFO and provides that the starting salary is at Scale Point (SCP) 18, to be increased to SCP 19 on completion of the probationary period of 3 months with automatic increase through annual increments until reaching the maximum of the salary range (LC2). The Clerk/RFO's hours of work are 105 hours per month.

10.4 At the meeting of the Finance Committee on 13 July 2021 it was noted that the Clerk/RFO's probationary period finishes on 26 July 2021. Weekly reviews with the Clerk/RFO had proved highly satisfactory and the Committee agreed to increase the Clerk/RFO's salary to SCP 19 (£13.24 per hour) (equal to £16,682.40 per annum).

10.5 At the meeting of the Finance Committee on 9 November 2021, it was agreed to increase the salary of the Clerk/RFO from SCP 19 to SCP 25 with effect from 1 November 2021.

10.6 At the meeting on 22 March 2022, the Council noted the National Salary Award for 2021/22. The NJC for Local Government Services had agreed the new rates of pay applicable from April 2021 (the award equated to a 1.75% increase). From 1 April 2021 to 28 February 2022 the Council noted that the Clerk/RFO had been paid £15,130.06 gross and an increase of 1.75% increases that to £15,394.84. The Council agreed to the back pay of £264.78 gross. The Council also agreed to increase the Clerk/RFO's salary from 1 March 2022 from £15.37 per hour (by 1.75%) to £15.64 per hour (at Spinal Column Point 25).

10.7 At the Council's meeting on 27 April 2021 the Council reviewed the salaries for the School Crossing Supervisor and the Village Cleaner for 2021/22 in the light of the National Minimum Wage from 1 April 2021 having risen to £8.91 per hour. The Village Cleaner's pay is based on the minimum wage. The Council agreed that the Village Cleaner's wage should rise to £8.91 per hour and the School Crossing Supervisor's wage should rise to £9.14 per hour with effect from 1 April 2021 (Minute 8.3 refers). The School Crossing Supervisor (who was paid a higher hourly rate with increases based on the % increase of minimum wage) left the post on 29 October 2021.

10.8 At the meeting on 22 March 2022, the Council noted that the National Minimum Wage for those aged 23 years and over will increase to £9.50 per hour from 1 April 2022 (from the previous £8.91). The Village Cleaner's pay continues to be based on

the National Minimum Wage. The Council agreed that the Village Cleaner's wage should rise to £9.50 per hour with effect from 1 April 2022.

10.9 With regard to the legislation for workplace pensions, a declaration of compliance with the Pensions Act 2008 was submitted to the Pensions Regulator on 17 April 2019 to confirm pension eligibility for employees. The Clerk/RFO confirmed that a re-declaration is shortly due to be submitted to the Pensions Regulator. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

11. Asset control and valuation (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

11.1 A comprehensive Asset Register is in place. The Register was reviewed and agreed by the Council at its meeting on 27 April 2021 (Minute 8.7 refers).

11.2 At its meeting on 12 October 2021 the Finance Committee noted that following the populating of the Scribe data, discrepancies were identified in that some valuations within the Asset Register included VAT and/or delivery and/or installation costs. Hence the Asset Register was marginally overvalued and the Committee noted that the intention was to go through invoices and correctly record the valuations on the Asset Register. This issue was reported to and noted by the Council at its meeting on 19 October 2021.

11.3 The Asset Register displays a value of £339,981.86 as at 31 March 2022, a net decrease of £158.52 in the value of £340,140.38 at the end of the previous year. Acquisitions in the year totalled £1,586.57 and consisted of:

Zoom H2n audio recorder:	£151.67 (21 May 2021)
Speed Indicator device Bracket:	£100.00 (14/10/2021)
Goal for Great Meadow:	£804.90 (29/07/2021)
Gate Old School Playing Field:	£530.00 (29/07/2021)

11.4 The Clerk/RFO advised the Internal Auditor that a number of deletions from the Register were made in the year including the value of tarpaulin and some VAT and other elements of cost that has previously been incorrectly included in the overall valuation.

11.5 The Clerk/RFO advised the Internal Auditor that subsequent to the value listed as at 31 March 2022, the Asset Register value of £44,840.56 for the two skate ramps and the centre flat box that made up the Council's skate park had incorrectly included installation, VAT and delivery costs. In 2021 the Council removed the centre flat box from the skate ramp, leaving only the two ramps. The value excluding VAT of the two ramps totals £11,654.50. The asset register has therefore been decreased in value since 31 March 2022 by £33,186.06. The Clerk/RFO has advised the Council's insurers of the reduction in the listed valuation.

11.6 The Register complies with the current requirements which provide that each asset should be recorded at a consistent valuation, year on year. The Register displays the original purchase cost or, where the original purchase price is unknown, a proxy cost or a nominal value which will remain unchanged until disposal.

11.7 Box 9 in Section 2 of the AGAR (Annual Return) has correctly recorded the value of assets as at 31 March 2022.

11.8 The Council noted at its meeting on 20 July 2021 that the Royal British Legion Hall had been added to the list of Assets of Community Value (listing assets upon which the Council has first option to purchase should the assets enter the sale market).

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

12.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides detailed financial reports to Council meetings to ensure that Councillors are provided with adequate financial information and data to enable them to make informed decisions. The Payments Lists and Receipts Lists are approved by the Council and published on the Council's website under the Accounts for the applicable year.

12.2 The Council maintained robust financial control during 2021/22 through an active Finance Committee. Clerk/RFO provided comprehensive financial reports to the Committee, including monthly breakdowns of receipts and payments, summaries of payments and Payment Lists, with an up-to-date Bank Reconciliation. At its meeting on 8 June 2021 the Finance Committee confirmed the information and documents to be presented at each Committee meeting. It was also agreed to pay PAYE to HMRC and to reclaim VAT quarterly.

12.3 At the Council's meeting on 15 June 2021, the Chair updated Councillors on May 2021 payments, bank reconciliation, VAT claimed and received, VAT owed to date and advised that the Clerk/RFO would be claiming VAT back and making payments to HMRC quarterly. The Chair advised that a new routine payments schedule had been agreed and that each month Councillors would be sent a net budget sheet, the payments list and the bank reconciliation (Minute 8 refers).

12.4 At its meeting on 6 October 2020 the Council resolved to adopt internet banking to enable payment of invoices on-line and to avoid making payment by cheque. At the meeting on 22 March 2022 the Council adopted the Internet Banking Policy which had been approved by the Finance Committee on 1 March 2022. The Policy provides that:

- a) All invoices for payment will be verified for accuracy by the Clerk/RFO

- b) All payments will be made using online banking unless, under exceptional circumstances, a cheque is required. Councillors must be informed of this. This must be authorised by at least two signatories.
- c) The Clerk/RFO will raise the request for authorisation for payment.
- d) A Councillor will check the invoice on Scribe Accounts System. If a Councillor is unable to access Scribe Accounts System, then the invoice will be emailed to the authorising Councillor.
- e) An authorised Councillor will then authorise the payment(s) online.
- f) Each month the Clerk/RFO will prepare a full payment list, Bank Reconciliation and Budget report documents and present to Full Council.

12.5 The Internal Audit Report for the previous year (2020/21) was received by the Council at its meeting on 18 May 2021 (Minute 10.2 refers). The Report raised no matters of concern.

12.6 The Internal Auditor for the 2021/22 year was appointed by the Council at its meeting on 15 February 2022 (Minute 7.3 refers) following a recommendation from the Finance Committee.

13. Responsibilities as a Trustee (*Regarding the Council's role and responsibilities under the Charity Acts; submission of returns to Charity Commission*).

13.1 The Council has no Sole Trustee responsibilities.

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

14.1 The Report and Certificate from the External Auditor, PKF Littlejohn LLP, for the previous year (2020/21) was dated 20 August 2021 and was received by the Finance Committee on 14 September 2021 and by Full Council at its meeting on 21 September 2021. No matters of concern had been raised by the External Auditors. The Clerk/RFO advised the Council that the formal notice of the Conclusion of Audit would be placed on the Council's website and all notice boards (Minute 5.2 refers).

15. Publication Requirements.

15.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website:

Notice of the period for the exercise of Public Rights.
AGAR - Sections 1 and 2.

Following the completion of the External Audit:

Notice of Conclusion of Audit
AGAR - Section 3

AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

15.2 The Clerk/RFO advised the Finance Committee on 8 June 2021 that the Notice of Inspection of accounts had been posted on the website and noticeboards.

15.3 The Internal Auditor was able to confirm that the documents relating to the year 2020/21 were readily accessible on the Council's website:

<https://www.kedington.suffolk.cloud/>

16. Additional Comments.

16.1 I would like to record my appreciation to the Clerk to the Council for his assistance during the course of the audit work.



Trevor Brown, CPFA

Internal Auditor

10 May 2022