



Clerk to the Council  
Worplesdon Parish Council  
Unit 2 Saxton, Parklands  
Railton Road  
Guildford  
Surrey  
GU2 9J

19th May 2026

Dear Gaynor,

**Re: Worplesdon Parish Council**  
**Internal Audit Report for Financial Year Ended 31 March 2026**

**Executive summary**

Following completion of our final internal audit on 13th May 2026 we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the full financial year.

Some assertions, as noted in this report, were tested at the interim internal audit completed on the 20<sup>th</sup> November 2025 and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of any kind of system error. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework and is indeed a model of good practice.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

**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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

**Independence and competence**

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 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 and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](mailto:anna@mulberrylas.co.uk)

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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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## INTRODUCTION

The audit was conducted on site with the council's Clerk and Responsible Financial Officer (RFO). The Clerk and RFO had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the team and a review of the council website

[www.worplesdon-pc.gov.uk](http://www.worplesdon-pc.gov.uk)

## UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

### Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
Governance – Assertion 10	The council has demonstrated that it has taken robust steps towards compliance with Assertion 10. The Clerk understood the requirements, and I am under no doubt this council will continue to maintain best practice compliance. <b>I recommend a data audit is carried out to summarise the data points. I have sign posted the Clerk to a council web site where a data audit can be seen in practice.</b>	Completed see O: Below
Financial Regulations	Financial Regulations are based on the new NALC model. They were last reviewed on the 6 <sup>th</sup> of November 2025 (Minute ref 2025-379). It is noted that the regulations contain some instances of square brackets and highlighting that should be updated. I also note that financial regulation 6.7 and 6.10 are duplicated. <b>I recommend the financial regulations are reviewed as necessary.</b>	Completed
Payment verification	A review of the published Council minutes confirmed that all payments were approved in accordance with the Council's Financial Regulations. <b>However, I would ask council to ensure that the physical invoices not just the payments list are verified against the physical payments made and that this is reflected in the financial regulations.</b>	Completed – process changed
Review of effectiveness of audit	In respect of the review of the effectiveness of internal controls, the Clerk prepares an annual report to councilors that details the processes in place; however, <b>I recommend that additional controls such as councilor review, bank rec, etc are added to this report and the report not just solely focus on IA.</b>	Completed – clerk has prepared report showing local action
Budget setting	Full council set a precept of £387,125 in the meeting on 12 <sup>th</sup> December 2024 minute ref 2024-393d. This was agreed to the underlying accounts and has been correctly posted. <b>I remind council that the budget must be approved prior to the precept as the minutes were silent on this.</b>	Completed – Dec 2025 minutes verified
General reserve	The current estimate of the year end general reserves is approximately c.£100-£130k, this is within recommend guidance. <b>However, a general reserve balance of £100-£130k is at the low end of the guidance and I recommend council consider this when setting the 26/27 budget especially with devolution on the horizon and the additional costs this will inevitably bring.</b>	Completed GR is within range
Budgets	<b>We had a discussion regarding staffing budgets and the impact of devolution, and I have grave concerns the council is not making sufficient provision for the additional work that will inevitably be required. Council has a duty of care to consider the well-being of its staff and part of this is current workload.</b>	Council considering

**A. BOOKS OF ACCOUNT**

*Internal audit requirement: Appropriate accounting records have been properly kept throughout the financial year.*

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS**

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

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**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**

Testing conducted at the interim audit and findings included in the interim audit report.

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.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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## 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

Testing conducted at the interim audit and findings included in the interim audit report.

#### Budget

The Clerk & RFO produces regular, detailed budget monitoring reports drawn from the accounting software and supplemented in Excel. The layout is clear and accessible, enabling councillors to interrogate the figures and make informed decisions.

Councillors receive sufficient information to scrutinise performance and to question the accounts. No matters were identified to suggest that the budget had not been properly set or monitored during the year.

#### Precept

Full council set a precept of £387,125 in the meeting on 12<sup>th</sup> December 2024 minute ref 2024-393d. This equates to a band D equivalent of £103.34 (compared to the average in England of £92.22). I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

The Clerk confirmed that the 2026/27 budget & precept were approved on the 18<sup>th</sup> December and precept of £489,750 was agreed (minute ref 2025-427(f)).

#### Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) 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.*

At the year-end, the council held £291,616 in reserves.

• Capital/ringfenced EMR	£Nil
• CIL EMR	£Nil
• S.106	£Nil
• Earmarked EMR	£148,130.96
• General Reserves	£143,485.32

I have reviewed the purpose of each earmarked reserve and am satisfied they relate to legitimate future projects of the council.

The general reserve balance is within the recommended threshold per the SAPPP Proper Practices Guidance.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**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**

Testing conducted at the interim audit and findings included in the interim audit report.

The precept has been correctly posted to Box 2 of the AGAR with all other income in box 3.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**F. PETTY CASH**

*Internal audit requirement: Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.*

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report

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**CONCLUSION:** The council has no petty cash.  
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**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**

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner’s guide this includes only salary payments, HMRC payments and pension contributions.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**H. ASSETS AND INVESTMENTS**

*Internal audit requirement: Asset and investments registers were complete and accurate and properly maintained.*

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) of £600,922.87 on the Accounting Statements. There were both additions and disposals, agreed to the register and underlying documentation. Council was aware of the disposals.

The council has no long-term investments.

The council has PWLB borrowing agreed to the statement.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**I. BANK AND CASH**

*Internal audit requirement: Periodic bank account reconciliations were properly carried out during the year.*

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

I noted continued evidence of the bank reconciliations being signed in accordance with Finance Regulations.

The council has seven bank accounts at the year-end all of which agreed to the statements and reconciliations.

Co-op Account	£11,871.15
Skipton Account	£85,000.00
Nationwide	£70,039.47
Metro	£2,985.89
Unity	£99.00
Unity	£85,778.87
Cambridge	£43,211.77
Petty Cash	-
<b>Total</b>	<b>£298,986.15</b>

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**CONCLUSION:** I am satisfied this control objective has been met.  
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## 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 is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- Review and consider the Annual Internal Audit Report
- Complete Section 1 – Annual Governance Statement
- Complete Section 2 – Accounting Statements

### **Section 1 – Annual Governance Statement**

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

	Annual Governance Statement	'Yes', means that this authority	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 have assured 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 202/25 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</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.

		<i>meet the needs of this smaller authority.</i>	
<b>7</b>	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.
<b>8</b>	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.
<b>9</b>	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
<b>10</b>	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	<b>YES</b> the requirements of Governance Assertion 10 have been met

## Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
<b>1</b>	Balances brought forward	266,591	292,546	Agrees to 2024/25 carry forward (box 7) -
<b>2</b>	Precept or rates and levies	339,900	387,125	Figure confirmed to central precept record – adjusted by £1 to agree to record and application
<b>3</b>	Total other receipts	32,083	13,600	Agrees to underlying accounting records
<b>4</b>	Staff costs	167,690	180,912	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
<b>5</b>	Loan interest/capital repayments	0	0	Agrees to PWLB remittance advices
<b>6</b>	All other payments	178,338	220,744-1 220,743	Agrees to underlying accounting records – adjusted by £1 as above
<b>7</b>	Balances carried forward	292,546	291,616	Casts correctly and agrees to balance sheet
<b>8</b>	Total value of cash and short- term investments	281,859	298,986	Agrees to bank reconciliation for all accounts

<b>9</b>	Total fixed assets plus long- term investments and assets	619,213	600,923	Matches asset register total
<b>10</b>	Total borrowings	0	0	Agrees to PWLB statement

For local Councils Only		Yes	No	
<b>11</b>	Do the figures in the accounting statements above exclude any trust transactions	✓		Yes – trust transactions are excluded from the stated figures / No – trust transactions are included in the stated figures - typo in original AGAR

### Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis, with the Box 7 to Box 8 reconciliation duly completed and supported by a robust audit trail.

The AGAR casts and cross-casts correctly, and the prior-year comparatives agree to the 2024/25 figures submitted to the external auditor and published on the council's website.

A variance analysis has been prepared with sufficient information for the external auditor.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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### K. LIMITED ASSURANCE REVIEW

*Internal audit requirement: If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.*

### Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

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**CONCLUSION:** The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.  
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### 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

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 able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

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

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit. However, the council does publish some of the required information on a dedicated transparency page which was up to date at the date of the final audit.

I confirmed that the council has a Publication Scheme in place adopting the ICO's Model Publication Scheme, are published on the council's website. [template-parish-councils-20211029.doc](#)

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**CONCLUSION:** I am satisfied this control objective has been met.  
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**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

*Internal audit requirement: In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – Key Dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	22 <sup>nd</sup> May	21 <sup>st</sup> May
Date inspection notice issued	30 <sup>th</sup> May	1st June
Inspection period begins	3 <sup>rd</sup> June	3 <sup>rd</sup> June 2026
Inspection period ends	14 <sup>th</sup> July	14th July 2026
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 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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## N: PUBLICATION REQUIREMENTS

*Internal audit requirement: The authority complied with the publication requirements for the prior year AGAR.*

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

*Before 1 July 2025 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 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

*Not later than 30 September 2025 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 conducted at the interim audit and findings included in the interim audit report.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2025.

The council has therefore met the publication requirements for 2024/25 have been met.

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**CONCLUSION:** I am satisfied this control objective has been met.  
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## O. DIGITAL AND DATA COMPLIANCE

*Internal audit requirement: The authority has complied with laws, regulations and proper practices relating to digital and data compliance.*

### **Audit findings**

*Website accessibility (WCAG 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018)*

I confirmed that the council operates a free-to-access website and that an Accessibility Statement is published, last reviewed on in March 2026, referencing the level of compliance with Web Content Accessibility Guidelines 2.2 AA and identifying only partial compliance.

*Data protection — UK GDPR 2016 and the Data Protection Act 2018*

I confirmed that the council is registered with the Information Commissioner's Office (registration number Z3658723, current to April 2027). I sighted the council's Privacy Notice published on the website, the Data Protection Policy and supporting Records Retention and Disposal Schedule. Arrangements for handling Subject Access Requests and Freedom of Information Requests are documented and published.

*Email*

I confirmed that Council operates a generic email account hosted on an authority-owned domain in the correct format, and that this account is in active use. I inspected a sample of incoming and outgoing correspondence routed through the generic account during the year. The use of an authority-owned domain provides a clear audit trail, supports compliance with data minimisation, integrity and confidentiality principles under UK GDPR, and ensures that authority business is segregated from any personal communications of the Clerk and members.

*IT Policy (Practitioners' Guide para 1.54)*

I confirmed that the council has adopted an IT Policy covering the use of authority-owned and personal equipment by the Clerk, members and any other staff. The policy was last reviewed and approved by full council in March 2026 and a periodic review cycle is in place.

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**CONCLUSION:** I am satisfied this control objective has been met.

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**P. TRUSTEESHIP**

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

**Audit findings**

Testing conducted at the interim audit and findings included in the interim audit report.

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**CONCLUSION:** The council has no trusts this test does not apply

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**Achievement of control assertions at final internal audit date**

Based on the internal audit tests conducted during the year, our conclusions on the achievement of the internal control objectives are summarised in the table below.

Ref	Internal Control Objective	YES	NO	NOT COVERED
<b>A</b>	Appropriate accounting records have been properly kept throughout the financial year.	✓		
<b>B</b>	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	✓		
<b>C</b>	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
<b>D</b>	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
<b>E</b>	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
<b>F</b>	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for.			✓
<b>G</b>	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
<b>H</b>	Asset and investments registers were complete and accurate and properly maintained.	✓		
<b>I</b>	Periodic bank account reconciliations were properly carried out during the year.	✓		
<b>J</b>	Accounting statements prepared during the year were prepared on the correct accounting basis, supported by an adequate audit trail from underlying records.	✓		
<b>K</b>	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
<b>L</b>	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
<b>M</b>	The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
<b>N</b>	The authority complied with the publication requirements for the prior year AGAR.	✓		
<b>O</b>	The authority has complied with laws, regulations and proper practices relating to digital and data compliance.	✓		
<b>P</b>	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on [mark@mulberrylas.co.uk](mailto:mark@mulberrylas.co.uk)

Yours sincerely



**Mark Mulberry**  
Director, Mulberry Local Authority Services Ltd

**Internal Audit – Summary of recommendations**

Audit Point	Internal Audit Findings	Council comments
	None at year end	