

Report to Badingham Parish Council

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

1. Introduction and Summary.

1.1 The 2021/22 year proved a challenging one for the Council; the long-standing Clerk/RFO retired in the year and the Council did not meet after 9 June 2021 until 3 December 2021, when the Council appointed an experienced Interim Clerk/RFO. A permanent Clerk/RFO has since been appointed and takes up her duties on 11 April 2022.

1.2 The Internal Audit review has confirmed the overall adequacy of the financial arrangements currently in place within the Council. The Interim Clerk, in the role as the Council's Responsible Financial Officer (RFO), has satisfactorily undertaken the administration of the Council's financial affairs since her appointment and produced financial management information to enable the Council to make well-informed decisions.

1.3 The Accounts for the year confirm the following:

Total Receipts for the year: £12,548.59
Total Payments in the year: £22,818.23
Total Reserves at year-end: £5,332.94

1.4 The Annual Governance and Accountability Return (AGAR) was examined and the following figures confirmed with the Interim 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: £9,032</i>
<i>Annual Precept 2021/22:</i>	<i>Box 2: £10,000</i>
<i>Total Other Receipts:</i>	<i>Box 3: £9,119</i>
<i>Staff Costs:</i>	<i>Box 4: £6,779</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: nil</i>
<i>All Other payments:</i>	<i>Box 6: £16,039</i>
<i>Balances carried forward (31 March 2022):</i>	<i>Box 7: £5,333</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £5,333</i>
<i>Total fixed assets:</i>	<i>Box 9: £328,441</i>
<i>Total borrowings:</i>	<i>Box 10: nil</i>

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

1.6 The following Internal Audit work was carried out on the adequacy of systems of internal control. 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 5 May 2021. The first item of formal Parish Council business was the Election of a Chair, as required by the Local Government Act 1972. The meeting was held remotely as permitted in the Local Authorities and Police Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Meetings) (England and Wales) Regulations 2020. The meeting also nominated a Vice-Chair and Councillors to act as representatives of the Council.

2.2 At the meeting on 9 June 2021 the Chair notified the Council that she was to resign her position with effect from 25 June 2021. At its meeting on 3 December 2021 the Council appointed a new Chair and a Vice Chair of the Parish Council for the remaining part of the municipal year.

2.3 The Clerk/RFO in post at the beginning of the year 2021/22 was Mrs Susan Piggott. On the retirement of Mrs Piggott, the Council agreed at its meeting on 9 June 2021 to advertise the vacancy and notify OPUS (SCC staff agency) that a Locum Clerk was required. At its meeting on 3 December 2021 the Council appointed Mrs Karen Forster as Interim Clerk/RFO until a permanent Clerk/RFO could be appointed.

2.4 The Council discussed the recruitment of a new Clerk at its meeting on 3 March 2022. It was agreed that Mrs. Caroline Emeny should be offered the position of Clerk/RFO, with a salary based on NJC Scale Point 25 for 5 hours per week with a starting date of 11 April 2022. It was also agreed that the Bank Mandate should be changed to include Mrs. Emeny. The Council agreed that the Interim Clerk/RFO would oversee the completion of the audit and hand over to the new Clerk/RFO during April 2022 (Minute 58/21 refers).

2.5 Standing Orders are in place. At its meeting on 26 October 2020 the Council considered and adopted the 2020 revised edition of the Model Standing Orders published by the National Association of Local Councils (NALC) (Minute 3 refers). The Council's Standing Orders, reflecting the latest model template provided by NALC, were ratified at the meeting on 10 March 2021 (Minute 6 refers). The Standing Orders were again reviewed by the Council on 11 January 2022 and adopted with no changes being made (Minute 22/21 b refers). A copy of the Standing Orders has been published on the Council's website.

2.6 Financial Regulations are also in place. At its meeting on 26 October 2020 the Council considered and adopted the Model Financial Regulations published by NALC in 2019 (Minute 3 refers). The Financial Regulations were ratified by the Council at its meeting on 10 March 2021 (Minute 6 refers). The Regulations were reviewed and

adopted by the Council on 11 January 2022, changes having been made to Section 4 by the Interim Clerk/RFO (Minute 22/21 c refers). A copy of Financial Regulations has been published on the Council's website.

2.7 The Minutes of the Council's meetings are well presented and provide clear evidence of the decisions taken by the Council in the year.

2.8 The Council demonstrated good practice in 2021/22 by beginning to construct a Strategic Plan. The Council is intending to make progress with the Strategic Plan during 2022/23. Prior to the meeting on 3 March 2022, the Interim Clerk/RFO had circulated suggested activities, grouped under objectives, as a starting template for a Strategic Plan for the village and the Parish Council. Items that were to be considered or investigated for the future include:

- a) The creation of an emergency plan so that in times of severe weather, power cuts or flooding and similar, there would be available support for those who need it.
- b) Electric charging point.
- c) Possible bus shelter.
- d) Possible bottle bank.
- e) Develop the outside area to the Village Hall.
- f) Investigating the need for more benches and dog waste bins.
- g) Set up a footpath working party to develop and promote the footpaths.
- h) Submit articles regarding what the Council is doing to the Echo.
- i) Look at supporting environmental improvements in the village.

2.9 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under current Data Protection legislation (Registration ZA487034, expiring 13 January 2023). The Council agreed at its meeting on 3 December 2021 to set up a standing order for the registration fee.

2.10 Despite the Interim Clerk/RFO contacting the ICO regarding up-to-date contact details, the Council's Registration on the ICO's website still displays the Council's address as Oakburn, 10 Harriers Walk, Easton, Woodbridge. Once the new Clerk/RFO is in post, the new contact address can be provided to the ICO to ensure that any data protection issues arising will be referred to the Council's correct address. In addition, the Registration displays the Council's Data Protection Officer as being LCPAS, ceo@lcpas.co.uk and the ICO should again be advised that this no longer applies.

2.11 A Data Protection and Information Management Policy is in place to assist the Council to meet the requirements of the General Data Protection Regulations (GDPR). The Policy was reviewed and re-adopted by the Council at its meeting on 7 February 2022. A copy has been published on the Council's website. The Council also had a Privacy Policy in place with a copy published on the Council's website.

2.12 The Council has a number of other Policies and Procedures in place, including a Freedom of Information Policy and a Publication Scheme to assist meeting the requirements of the Freedom of Information legislation. A copy has been published

on the Council's website. The Model Publication Policy and the Grants Policy were reviewed and adopted by the Council at its meeting on 7 February 2022.

2.13 The Council's website displays the Suffolk Local Code of Conduct operating at the Council. At its meeting on 11 January 2022 the Council demonstrated good practice by re-adopting the Code, which documents the requirements and responsibilities placed upon each individual Councillor and assists the Council overall in discharging its duty to promote and maintain high standards of conduct within its area.

2.14 New website accessibility regulations came into effect from 23 September 2020. It is good practice for local councils to publish a Website Accessibility Statement; this would detail what the Council has done to ensure that as many people as possible are able to use the website, any areas of the website that may not be fully accessible, or where there would be a disproportionate burden to secure full accessibility, with contact details to report accessibility problems.

Recommendation 1: The Council should consider constructing and publishing a Website Accessibility Statement which will include website navigation and accessing information and disclose any areas which are exempt from the Regulations or may involve a disproportionate financial burden to achieve full accessibility. The Interim Clerk/RFO has advised the Internal Auditor that the Council is shortly due to move to a different website host and that this may address this issue.

2.15 During the year 2021/22 the Council considered at length the status of the Village Hall, its charity/committee situation and the financial position of the Hall. At its meeting on 11 January 2022 the Council received a paper from the Interim Clerk/RFO outlining the various options available to the Council. The Village Hall Committee finances were reviewed and it was noted that there were insufficient funds available to pay the required bills before the end of March 2022. The Council accordingly resolved to suspend the approved Grant Policy and donate £1,000 to the Village Hall so as to keep it open (Minutes 20/21 b) and c) refer).

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 Cashbook Spreadsheet is referenced and provides a good audit trail to the Bank Statements, the Cheque Book counterfoils and the financial information prepared for the Council. These documents provided good evidence in support of the receipts and payments in the year. A sample of transactions was closely examined and was found to be in order; supporting invoices and vouchers were in place.

3.2 At the meeting on 11 January 2022 the Council noted that there was an amount of VAT paid and still to be reclaimed from HMRC. VAT payments made in the year have been separately entered into a VAT column in the Spreadsheet to assist re-claims to HMRC. Reclaims for VAT paid are regularly submitted to HMRC:

- a) A reclaim of £4,389.30 for VAT paid in the period 1 April 2020 to 31 March 2021 was submitted to HMRC on 27 April 2021 and received at bank on 20 May 2021.
- b) A reclaim for £2,181.16 VAT paid during the period 1 April 2021 to 31 December 2021 was submitted to HMRC on 18 January 2022 and received at bank on 7 March 2022.

3.3 No payments were recorded in the year of account as having been made under the Local Government Act 1972 Section 137, the use of which is capped.

3.4 It is the responsibility of Councillors to ensure that the Council has the appropriate legal power to incur expenses, thereby it is a requirement that the Council ensure that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires. Many local councils choose to identify the legislative power under which each payment is made.

Recommendation 2: The Council should consider expanding the financial information to include a notation listing the legislative power used to incur the expenditure.

3.5 The Clerk/RFO has displayed in the Accounts the Community Infrastructure Levy (CIL) transactions in the year ending 31 March 2022. This shows the Opening Balance in the year of £1,869.93 with nil CIL income received and £1,869.93 of CIL Funds spent (being applied to the Village Hall Community Improvement Project) with a closing balance of nil at the year-end. The End of Year CIL Report has to be published on the Council's website and submitted to the District Council no later than 31 December 2022.

3.6 An Explanation of Variances (explaining significant differences in receipts and payments between the years 2020/21 and 2021/22) has been prepared by the Clerk/RFO for publication on the Council's website.

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

4.1 The Council has a detailed Risk Assessment document in place. The Interim Clerk/RFO presented the Risk Analysis which had been amended to rectify the error found in the previous internal audit report. The Interim Clerk/RFO advised the Council that the Analysis was based on a template suggested by NALC. The Council resolved to re-adopt the Risk Analysis as presented (Minute 34/21a refers).

4.2 The Risk Assessment document provides an analysis of both financial and non-financial risks faced by the Council, the control measures in place to mitigate the risks identified and notations regarding the frequency and method of review.

4.3 At the meeting on 7 February 2022 the Council nominated a Councillor to undertake an accounting controls audit (Minute 33/21d refers). The Councillor reported to the Council on 3 March 2022 that an audit of accounting controls had

been completed and there had been no issues of concern. The Council noted the report (Minute 49/21 d refers).

4.4 The Council accordingly complied with Regulation 4 of the Accounts and Audit Regulations 2015 which requires 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.

4.5 Insurance was in place for the year of account. Payment of £373.58 to BHIB Insurance Ltd (cover underwritten by Aviva Insurance Ltd. for the period 1 October 2021 to 30 September 2022) was made on 7 October 2021 under a 3-year long-term agreement expiring on 30 September 2024. The Employer's Liability cover and Public Liability cover each stand at £10m. Fidelity Guarantee (Employee/Councillor Dishonesty) cover stands at £50,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants received.

4.6 The Asset Register lists the Village Hall as an asset valued at £303,000 and in the ownership of the Council. The Council has previously confirmed to the Internal Auditor that insurance cover is organised by the Village Hall Management Committee, according to a Deed of Covenant and Constitution which require a Management Committee to manage and conduct the business of the Hall.

4.7 PlaySafety Ltd. completed a RoSPA inspection of the Pocket Park pond and play equipment in the year of account at a cost of £164.40 (payment made on 20 September 2021). The Council noted at its meeting on 3 March 2022 that the RoSPA report had been received a few months ago and there were some items that needed attention and would be examined at a future meeting (Minute 53/21 refers).

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

Precept 2021/22: £10,000.00 (16 October 2020, Minute 6.1).

Precept 2022/23: £16,000.00 (11 January 2022, Minute 21/21).

5.1 The Budget and Precept for 2021/22 were considered and agreed in Full Council. The Council agreed on 16 October 2020 that the Precept should be increased by £308.19.

5.2 The Interim Clerk/RFO presented a Budget vs Actual report to the Council on 11 January 2022.

5.3 The Budget and Precept for 2022/23 were discussed by the Council at its meeting on 11 January 2022. Due to the poor financial state of the Village Hall, the Interim Clerk/RFO proposed the inclusion of a one-off grant of £5,000 in the budget. Without this grant, the Village Hall would be forced to close. As custodians of the Village Hall, the Parish Council agreed that it had a duty to assist in keeping the Village Hall open for the community. The £5,000 would be a one-off item in the

2022/23 budget and the Precept would reduce in the following year, 2023/24. The Council agreed that the £5,000 would be paid in quarterly instalments of £1,250 and the full amount would only be paid if required. Additionally, a £1,000 has been budgeted towards increasing general reserves. The Council approved the proposed budget including the one-off grant and the Precept to be set at £16,000 for 2022/23 only, on the basis that it is expected to reduce by £5,000 the following year (Minute 21/21 refers).

5.4 The Interim Clerk/RFO ensured in the year 2021/22 that the Council was made aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

5.5 The Council has sound budgetary procedures in place. Examination of the accounts and supporting documentation for the year under review confirmed that the Council prepared detailed estimates of the annual budget and of receipts and payments.

5.6 The estimates are used effectively for financial control and budgetary control purposes; the Council demonstrates good financial practice by considering a financial statement that compares the budget for the year against actual receipts and payments.

5.7 The Overall Reserves at the year-end 31 March 2022 totalled £5,332.94, of which £1,000 has been listed as an earmarked reserve for Village Hall Improvements.

5.8 General Reserves (Overall Reserves less Earmarked/Restricted Funds) of £4,332.94 was accordingly available to the Council as at 31 March 2022. The General Reserves were significantly less than the generally accepted best practice position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (JPAG Proper Practices Guide, Item 5.32 refers). However, this issue should be addressed to an extent following the first part of the Precept for 2022/23 being received in April 2022.

Recommendation 3: The Council is advised to closely monitor the level of Overall Reserves (and in particular review the level of General Reserves) at each Council meeting during 2022/23 in order to be assured that the Council maintains sufficient general reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur. This issue assumes particular importance during the period of time when the Council is providing financial support to the Village Hall.

6. Income Controls (*regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms*).

6.1 Receipts recorded in the Cashbook Spreadsheet were cross referenced with the Council's Bank Statements and were found to be in order.

6.2 Receipts in the year consisted of Precept (£10,000), ESC Council Tax Grant (£47), VAT refunds from HMRC (£6,570.46), SCC Grant - Village Hall Toilets (£2,500), Wayleave (£1.15) and Bank Interest (£0.44)

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

7.1 A Petty Cash system is not in use. An expenses system is in place, with cheques being made out for expenses incurred.

8. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment*).

8.1 Payroll Services are operated in-house. The Clerk/RFO in post at the beginning of the year 2021/22 was Mrs Susan Piggott. The Council's records show that both the current Internal Auditor and the previous Internal Auditors, Heelis and Lodge, had highlighted in their Audit Reports that the Council had resolved to make payments to the Clerk/RFO gross of tax and not within the HMRC system of PAYE.

8.2 On the retirement of Mrs Piggott, the Council agreed at its meeting on 9 June 2021 to advertise the vacancy and to appoint a Locum Clerk in the interim period. At its meeting on 3 December 2021 the Council appointed Mrs Karen Forster as Interim Clerk/RFO until a permanent Clerk/RFO was appointed. Payments are made to Mrs Forster following submission of invoices to the Council and not under the PAYE scheme operated by HMRC.

8.3 At the meeting on 3 March 2022 the Council agreed that Mrs. Caroline Emeny should be offered the position of Clerk/RFO, with a salary based on NJC Scale Point 25 for 5 hours per week and a starting date of 11 April 2022. (Minute 58/21 refers).

8.4 As referred to at item 3.4 above, the identification of the legislative power used to incur expenditure will assist in ensuring that the Council has the appropriate legal power to make payments of all kinds.

9. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

9.1 An Asset Register is in place. The Register was reviewed by the Council at its meeting on 11 January 2022 when it was noted that some items had not been included. The Interim Clerk/RFO agreed to re-present the Asset Register at the next meeting.

9.2 The Council noted at its meeting on 7 February 2022 that the Asset Register had been amended/updated. The Council agreed to adopt the amended Register (Minute 34/21 d refers).

9.3 The Register records the cost value of the assets as at 31 March 2022 as £328,440.82 and includes the PC/mouse and software acquired on 9 December 2021.

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

9.5 The Council's assets have been correctly recorded in Box 9 of Section 2 of the AGAR (Annual Return).

10. Bank Reconciliation (*Regularly completed and cash books reconcile with bank statements*).

10.1 At its meeting on 3 December 2021 the Council agreed to update the bank mandate to reflect the change in staff and added a number of Councillors to the mandate (Minute 09/21 refers). The Interim Clerk/RFO presented a Bank Reconciliation to the Council's meeting on 11 January 2021 with bank statements as at 7 December 2021. The reconciliation was signed by the Chair and recorded in the Minutes of the Council.

10.2 Similarly, on 3 March 2022 the Interim Clerk/RFO presented to Council a Bank Reconciliation as at 7 February 2022 which was signed by the Chair and the action Minuted.

10.3 The bank statements as at 31 March 2022 for the Barclays Community (Current) Account and the Barclays Savings Account reconciled with the End-of-Year accounts and agreed with the overall Bank Reconciliation.

11. 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*).

11.1 End-of-Year accounts are prepared on a Receipts and Payments basis and were in good order. Sample audit trails were undertaken and were found to be in good order.

11.2 The Interim Clerk/RFO has constructed a Summary Receipts and Payment Account and Bank Reconciliation which were seen to be in good order.

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 did not meet after 9 June 2021 until 3 December 2021. The Interim Clerk/RFO provided a financial report to the meeting on 3 December 2021 which included payments made between July and November 2021 to be retrospectively approved. At the meeting on 11 January 2022 the Interim Clerk/RFO presented to the Council a Bank Reconciliation with the bank statements as at 7 December 2021.

12.2 The Council noted at its meeting on 7 February 2022 that the Interim Clerk/RFO had been in contact with Barclays Bank to ensure that the mandate changes had been implemented. However, Barclays had made mistakes with most of the requests including Councillors only partially being set up and the Interim Clerk/RFO had been made a full signature as opposed to an administrator. As a result only the Interim Clerk/RFO and the Chair were now signatories, which meant the Interim Clerk/RFO having to sign her own cheque. This was noted in the Minutes of the Council meeting (Minute 33/21 a refers).

12.3 At the meeting on 7 February 2022 the Council also nominated a Councillor to undertake an accounting controls audit (Minute 33/21d refers). The Councillor reported to the Council on 3 March 2022 that an audit of accounting controls had been completed and there had been no issues of concern (Minute 49/21 d refers). The Council noted the report, which has been published on the Council's website.

12.4 The Interim Clerk/RFO provided appropriate financial reports to Council meetings to ensure that Councillors were provided with information to enable them to make informed decisions.

12.5 At the meeting on 3 March 2021 the Council resolved that it would apply for Internet banking (Minute 50/21 refers). The Interim Clerk/RFO confirmed to the Internal Auditor that this will now take place following the completion of the 2021/22 audit and once the permanent Clerk/RFO is in office.

12.6 'Payments to Approve' are listed in the Financial Statements presented to each Council meeting as part of the overall financial control framework. Cheque numbers are entered on each paid invoice/voucher to ensure that an audit trail is in place.

12.7 The Cheque Book counterfoils and invoices/vouchers for payment are being initialled by cheque signatories in accordance with Financial Regulations item 6.5

12.8 The Internal Audit Report for the previous year, 2020/21, was received and accepted by the Council at its meeting on 11 January 2022 (Minute 23/21a refers) and a copy of the Report has been published on the Council's website. The Report had put forward the following recommendations:

R1:

(a) *The Council should advise the Information Commissioner's Office that the Council's Data Protection Officer is no longer LCPAS; the current contact address*

10

should be provided in order to ensure that any data protection issues arising will be referred to the Council's correct contact address. (This remains outstanding, see item 2.10 above).

(b) The Council should review and up-date the Data Protection Policy during the year 2021/22 to ensure that the Policy meets the Council's current requirements and displays the Council's current contact details. (This has been addressed by the Council).

R2: The Council should consider constructing and publishing a Website Accessibility Statement which will include website navigation and accessing information and disclose any areas which are exempt from the Regulations or may involve a disproportionate financial burden to achieve full accessibility. (This remains outstanding).

R3: The Risk Assessment document should include an item identifying the risks associated with non-compliance with the General Data Protection Regulations and the actions in place to mitigate the risks involved. These additions should be made at the next scheduled review of the risk assessment documentation. (This has been addressed by the Council).

12.9 The Internal Auditor for the 2021/22 year was re-appointed by the Council and confirmed by email dated 24 March 2022 from the Interim Clerk/RFO.

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

13.1 For the year 2020/21, the Council was required to receive an External Audit by PKF Littlejohn LLP as the higher of gross income or gross expenditure exceeded £25,000 in the year of account. The External Auditor's Report and Certificate was received and accepted by the Council at its meeting on 11 January 2022 (Minute 23/21 b refers). No issues of concern had been raised in the report.

13.2 For the year 2021/22 the Council may apply for Exemption from a Limited Assurance Review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015 as the higher of gross income or gross expenditure did not exceed £25,000 in the year of account.

14. Publication Requirements.

14.1 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.

14.2 The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require the Council to publish a 'Notice of Public Rights and

Publication of Annual Governance and Accountability Return (Exempt Authority)' on a publicly accessible website. The Internal Auditor was able to confirm that a notice was published on the Council's website and displayed the inspection dates. However, the notice was not the official form specifically designed for publication.

Recommendation 4: The official form specifically designed for Notice of the period for the exercise of Public Rights should be used in future to display the Date of the Announcement, Inspection Dates, Details of Person to contact to view the accounts and the Details of the person making the announcement.

14.3 Following the completion of the External Audit:

Notice of Conclusion of Audit
AGAR - Section 3

14.4 At the Council's meeting on 11 January 2022 the Interim Clerk/RFO reported that the Notice of Conclusion of Audit had been published on the Council's website on 29 September 2021 (Minute 23/21c refers).

14.5 The Internal Auditor was able to confirm that the above documents were readily accessible on the Council's webpage:

<http://badinghampc.onesuffolk.net/finance-and-audit-march-2020-onwards/financial-statements-matters-and-audit-2020-2021/>

15. Additional Comments.

15.1 I would like to record my appreciation to the Interim Clerk to the Council for her assistance during the course of the audit work.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

11 April 2022