

Report to Stradbroke Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2024

1. Introduction and Summary.

1.1 The Internal Audit for the year 2023/24 confirmed that the Council continues to maintain effective governance arrangements including a robust and effective framework of internal control and risk management. The Internal Audit review, undertaken on the documentation provided to the Internal Auditor and on the information published on the Council's website, has confirmed that the Council maintains an effective framework of financial administration and internal financial control. The Council displays many examples of good financial practice.

1.2 By examination of the 2023/24 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 The Accounts for the year confirm the following:

Total Receipts for the year: £175,253.18
Total Payments in the year: £161,763.58
*Total Reserves at year-end: £83,488.40 (of which £63,962 are earmarked/
restricted)*

1.4 The Annual Governance and Accountability Return (AGAR) to the External Auditors was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2023/24 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2023):</i>	<i>Box 1: £69,999</i>
<i>Annual Precept 2023/24:</i>	<i>Box 2: £39,874</i>
<i>Total Other Receipts:</i>	<i>Box 3: £135,379</i>
<i>Staff Costs:</i>	<i>Box 4: £36,151</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £5,787</i>
<i>All Other payments:</i>	<i>Box 6: £119,825</i>
<i>Balances carried forward (31 March 2024):</i>	<i>Box 7: £83,489</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £83,489</i>
<i>Total fixed assets:</i>	<i>Box 9: £110,630</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.5 Sections 1 and 2 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 2023/24 within the AGAR.

1.6 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 15 May 2023. The first item of business was the Election of a Chairman, as required by the Local Government Act 1972.

2.2 The **Membership for the Council's Committees** (the Finance Committee, the Personnel Committee and the Planning Committee) was approved by the Council at its meeting on 15 May 2023.

2.3 The Terms of Reference for the Finance Committee, the Personnel Committee and the Planning Committee were formally approved by the Council at its meeting on 8 November 2021 (Minute 21.11.13 refers) and a copy of each has been placed on the Council's website.

2.4 The Council maintained a number of **Working Groups** in the year of account. The Groups were bound by the Council's Standing Orders; they had no delegated powers, they were unable to incur expenditure or carry out works without seeking authority from the Parish Council and were not required to be held in public. The Working Groups included those relating to Broadband, Climate Change and Youth Council, the memberships of which were agreed by the Council on 15 May 2023.

2.5 The Council formally noted the **Clerk's role as the Responsible Financial Officer (RFO)** on 15 May 2023 (Minute 23.05.7d refers). The Council provides appropriate Delegated Authority to the Clerk/RFO. At the meeting on 15 May 2023 the Council approved the updated **Scheme of Delegation** to enable the Clerk, as the Council's Proper Officer, to make decisions on behalf of the Council as and when appropriate in accordance with the Terms of Reference included in the Scheme of Delegation Policy. The Council approved the Scheme of Delegation at the meeting on 15 May 2023. A copy of the Scheme has been published on the Council's website.

2.6 In overall planning and development the Council works within the **Stradbroke Neighbourhood Plan** which was formally adopted by Mid Suffolk District Council in March 2019 following a positive referendum held in Stradbroke. The Plan has an intended lifespan to 2036.

2.7 The Council demonstrates good governance practice by maintaining an **Annual Action Plan and Guide** which outlines the short-term objectives of the Council. The Action Plan and Guide is prepared by the Clerk/RFO and constructed from

information taken from the Council's Budgets, matters identified/approved at Council meetings, the Neighbourhood Plan and the Parish Infrastructure Investment Plan (PIIP). The documentation was reviewed and approved by the Council at its meeting on 8 January 2024.

2.8 The PIIP and Action Plan is routinely examined and updated by the Council. At the meeting on 14 August 2023 the Council reviewed and approved (a) an updated PIIP and Parish Plan to reflect the agreed budget and current projects, and (b) a CIL report including updated information on CIL bids and potential expenditure. Similarly, on 8 January 2024 and 12 February 2024 the Council noted the updates to (a) Neighbourhood Plan 5-year Review (b) PC Action Plan (updated to reflect actions to date) and (c) PIIP (also updated to reflect actions to date). On 11 March 2024 the Council reviewed and approved the updated PIIP and considered the CIL project prioritisation.

2.9 The Council's **Standing Orders** were reviewed, amended and approved by the Council at its meeting on 15 May 2023 (Minute 23.05.15b refers). The Orders are regularly reviewed and revised by the Council to reflect changing or developing governance arrangements and requirements. The Standing Orders reflect the latest model documents and guidance published by the National Association of Local Councils (NALC). A copy of the Standing Orders has been published on the Council's website.

2.10 **Financial Regulations** were similarly reviewed, amended and approved by the Council at the meeting on 15 May 2023 (Minute 23.05.53c refers). A copy of the Regulations has been published on the Council's website.

2.11 **The General Power of Competence** (GPoC) is being applied by the Council. At its meeting on 15 May 2023, Councillors noted that Stradbroke Parish Council meets the eligibility criteria for the GPoC as:

- a) all Councillors hold office as a result of being declared elected (as opposed to being appointed or co-opted).
- b) The Clerk is suitably qualified, holding the Certificate in Local Council Administration (CILCA).
- c) The Clerk has completed the relevant training in the exercise of the power.

The Council voted to adopt the GPoC which will remain valid until May 2027 (Minute 23.05.15a refers).

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

2.13 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 Z8543049 refers, expiring 22 July 2024). The Council maintains a Data Protection Policy, Privacy Statement, Privacy Notice, Lawful Basis for Processing Data Policy, Document and Data Retention Policy and a Subject Access Request Policy in order to assist compliance with the General Data Protection Regulations (GDPR). All these policies were reviewed and updated by the Council at its meeting on 14 August 2023 and have been published on the Council's website.

2.14 The Council has in place a **Freedom of Information Policy** and a Publication Scheme, both of which have been published on the Council's website.

2.15 The Council demonstrates good practice by adopting and reviewing a wide range of other formal **Policies, Procedures and Protocols**, all of which assist good governance and robust management within the Council. The Policies include those relating to Bad Debts, Communications, Press and Media, Protocols for Public Participation in Meetings, Developer Engagement Policy, Environmental Policy, Grant Awarding Policy and Playing Field Policy. All these policies and procedures are available for public inspection on the Council's website. The Clerk/RFO maintains a list of Council Policies which displays the date of the most recent approval and the date of the next programmed review. At the meeting on 14 August 2023 the Council updated its Complaints Procedure and the Vexatious Complaints Policy to reflect the SLCC templates.

2.16 As a responsible employer, the Council demonstrates good practice by adopting relevant **Staffing Policies and Procedures**. The Council has in place a Grievance Policy, Disciplinary Policy, Anti-Harassment and Bullying Policy (Staff), Anti-Harassment and Bullying Policy (Non-Staff), Health and Safety Policy, Safeguarding Policy, Equality Policy and a Training & Development Policy. The Staffing Policies are published on the Council's website.

2.17 The Council noted on 11 December 2023 that the Finance Committee had approved a Shed User Policy and User Agreement on 28 November 2023.

2.18 The Council adopted the Local Government Association (LGA) Model **Councillor Code of Conduct** on 9 May 2022 and renewed commitment to the Code on 15 May 2023. The Code details the requirements and responsibilities placed upon each individual Councillor. A copy of the Code has been published on the Council's website.

2.19 The **Council's Website** is informative, well maintained and kept up to date with a wide range of documents and data published for residents and the local community. The Council demonstrates good practice by publishing a **Website Accessibility Statement** to assist compliance with the website accessibility regulations. The Statement includes information about navigating within the website and any areas that are not compliant with the regulations.

2.20 The Council is maintaining a **Register of 'Assets of Community Value'** (listing assets upon which the Council has first option to purchase should the assets enter the sale market).

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 has comprehensive financial documentation and data in place. The Cashbook is extremely well referenced and includes details of:

- a) the legislative authority under which payments are made;

- b) the appropriate Minute reference giving authority for the payment to be made;
- c) the payment voucher number;
- d) method of payment;
- e) payee and details of payment;
- f) any VAT payable;
- g) Total Cost with an analysis over the relevant payment headings.

3.2 A sample of Cashbook transactions was examined by the Internal Auditor and was found to be in good order. The payments examined were supported by invoices, vouchers and other documentary evidence.

3.3 The Council makes annual reclaims to HMRC for VAT paid. The £15,388.85 VAT paid in the year 2022/23 was received at bank on 26 April 2023 and was reported to the Council at its meeting on 15 May 2023. The Clerk/RFO confirmed that a re-claim for the £16,823.23 VAT paid in the year 2023/24 is shortly to be submitted to HMRC.

Recommendation 1: Many local councils choose to reclaim from HMRC the VAT paid on a Quarterly Basis to assist cash flow. As the VAT annual reclaims are significant (£15,388.85 for 2022/23 and £16,823.23 for 2023/24) it is recommended that the Council consider making either Quarterly or Half-yearly on-line reclaims to HMRC to secure reimbursement more frequently than just the one annual reclaim.

3.4 A Community Infrastructure Levy (CIL) Annual Report for 2023/24 has been prepared by the Clerk/RFO. The Report confirmed the balance of £16,010.88 carried forward from the previous year with CIL Receipts of £65,741.87 and CIL Expenditure of £34,976.40 in the 2023/24 year of account. The CIL funds were spent on:

Health Centre Refurbishment:	£31,928.40
Chapel Refurbishment:	£3,048.00

3.5 The CIL retained balance at the year-end, 31 March 2024, accordingly stood at £46,776.35 and forms part of the Overall Reserves (see item 7.9 below). The CIL Annual Report for 2023/24 is due for publication and submission to the District Council no later than 31 December 2024.

3.6 A detailed Statement of Variances (explaining significant differences in receipts and payments between the years 2022/23 and 2023/24) has been prepared by the Clerk/RFO for submission to the External Auditors and for publication on the Council's website.

3.7 The Council is awaiting formal confirmation from the PWLB (UK Debt Management Office) of the Nil Outstanding Capital Balance as at 31 March 2024 which has to be entered into Box 10 of Section 2 of the AGAR.

3.8 The End-of-Year Accounts and supporting documentation were extremely well presented for the Internal Audit review.

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

4.1 Bank Account balances are presented to the Council as a matter of routine under the Monthly Finance Reports item on the agenda. The Chairman examines and initials the bank statements in confirmation of the balances noted. An appended schedule detailing the most recent bank reconciliation, payments for approval, VAT payable, the power under which each payment is made, the balances held in Reserves and a list of receipts is also presented to each meeting of the Council. The schedule is published on the Council's website to provide transparency in the Council's financial transactions.

4.2 The Bank Statements for the Unity Trust Current Account (£2,962.52) and Unity Trust Deposit Account (£80,525.88) as at 31 March 2024 reconciled with the End of Year Accounts and agreed with the overall Bank Reconciliation presented to the Internal Auditor. The bank statements are regularly reconciled to the Accounts during the year.

5. 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*).

5.1 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 order.

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

6.1 The Council has in place a **Statement of Internal Control** which was reviewed and approved by the Council at its meeting on 11 December 2023 (Minute 23.12.12 refers). A copy has been published on the Council's website.

6.2 Similarly, the **Risk Assessment** document was considered and approved by the Council at its meeting on 11 March 2024 (Minute 24.03.10 refers). The document identifies the particular risks involved, the level of risk (H, M or L), the action taken to eliminate or mitigate the risks involved and further information/comments upon the actions being taken. A copy has been published on the Council's website.

6.3 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.

6.4 The Council demonstrates good risk management practices, including a standing agenda item at meetings of the Council for the review of risk assessment issues relating to the Community Centre Play Park, Fitness Track, Westhall Play Park, Cemetery and Permissive Path. At the meeting on 15 May 2023 the Council appointed individual Councillors to lead on the risk assessments for each of the

areas listed (Minute 23.05.07b(v) refers). Updates are provided to the Council by nominated Councillors on any risks identified in each of their areas of responsibility.

6.5 The **RoSPA Play Area Safety Inspection Report for the Play Parks and the Fitness Track Equipment** is dated 10 July 2023 and was reviewed by the Council in 14 August 2023 when it was noted that neither park had any medium or high risks. The Council noted at its meeting on 11 September 2023 that a schedule of works was being prepared in response to the Annual RoSPA inspection.

6.6 **The Annual Fire Risk Assessment for the Health Centre** was dated 11 August 2023.

6.7 **Insurance** was in place for the year of account. Zurich Insurance are the Council's insurers under a long-term agreement of 5 years (from 1 October 2022 to 30 September 2027). The insurance premium of £1,296.99 for the 2023/24 year was paid by BACS on 25 September 2023.

6.8 Public Liability insurance cover stands at £12m. and Employer's Liability cover at £10m. The Fidelity Guarantee (Councillors and Employee Dishonesty) cover stands at £250,000, 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.

6.9 The insurance policy lists the cover for the Medical Centre under sums insured for Buildings (£466,635), Loss of Rent (£20,000) and Contents (£6,831). The Clerk/RFO advised the Internal Auditor that an insurance revaluation survey is to be carried out at the Health Centre ahead of the Autumn 2024 renewal to reflect the improvements (including the Solar PV panel array) now in place.

6.10 As part of the All-Risks insurance, the cover for the Playground Equipment (£64,645), Street Furniture and outside equipment (£21,390), War Memorial (£24,999), Community Shed (£24,039) and Gates and Fences (£20,526) are separately itemised.

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

Precept 2023/24: £39,874 (9 January 2023, Minute 23.01.09 (d) refers).

Precept 2024/25: £45,200 (8 January 2024, Minute 24.01.11 (b) refers).

7.1 The Timetable and action plan for the budget setting process for the **Budget for the year 2023/24** as recommended by the Finance Committee were approved by the Council on 14 November 2022. The Draft Budget was considered by the Finance Committee at its meeting on 5 December 2022 and approved for submission to Full Council. The Draft Budget was reviewed and approved by the Council at its meeting on 12 December 2022 (Minute 22.12.10 (a) refers). The Precept of £39,874 was agreed in Full Council on 9 January 2023 and the precept decision and amount have been clearly Minuted.

7.2 Following the Council's approval to join the Local Government Pension Scheme with effect from 1st April 2023, the Council reviewed and approved a revised budget for 2023/24 at its meeting on 17 April 2023.

7.3 At the meeting on 11 December 2023 the Council reviewed and agreed a draft **Budget for the year 2024/25**, submitted by the Finance Committee. At the meeting on 8 January 2024 the Council set the precept for 2024/25 at £45,200. The Precept was agreed in Full Council and the precept decision and amount have been clearly Minuted.

7.4 The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

7.5 At its meeting on 11 December 2023 the Council noted the Finance Committee had approved the Reserves Policy on 28 November 2023. The Policy notes that the Council has been working towards gradually increasing the General Reserves to a level equal to 9 – 12 months of expenditure. This expenditure level excludes costs related to the Health Centre which are financed by the income from the rent received. The Reserves schedule is reviewed and approved quarterly by the Finance Committee and is presented to the Parish Council with virements (transfers in or out) clearly marked. The approval of virements is Minuted at the relevant meeting. The final reserves figures are approved at the year end.

7.6 The detailed estimates prepared for the 2023/24 year were used effectively for financial control and budgetary control purposes. At its meeting on 14 August 2023 the Council reviewed the accounts for the 1st Quarter and approved virements to the Reserves.

7.7 At its meeting on 9 October 2023 the Council approved a detailed, comprehensive Half-Year Actual Income and Expenditure compared to the Budget Report. Similarly, at the meeting on 12 February 2024 the Council reviewed the 3rd Quarter Budget vs Actual Report and no areas of concern were raised. The Council also resolved to approve the Reserved Funds virements for the 3rd Quarter

7.8 As at 31 March 2024 the **Overall Reserves** held at bank totalled £83,488.40. This figure includes an amount of £1,742 which is part of an overall grant paid to the Community Shed User Group by the District Council and held by the Parish Council on behalf of the Group pending a bank account being opened by the Group. As the £1,742 is held in the Council's bank account as at 31 March 2024 it is included as a Restricted Reserve.

7.9 A total of £63,962 was earmarked for specific projects or restricted, as follows:

Health Centre:	£10,870
Playpark Equipment:	£629
Election Costs:	£1,000
Community Projects:	£405
Playing Field Drainage:	£1,950
Defibrillator:	£115
Community Shed User Group (Restricted):	£1,742
Youth Council (Restricted):	£475
CIL Funds (Restricted):	£46,776

7.10 The **General Reserves** (Overall Reserves less Earmarked and Restricted Reserves) held accordingly stood at £19,526.40 as at 31 March 2024 (approximately 5 months equivalent of the 2024/25 Precept). Although the General Reserves were 16% higher than those held at the end of the previous year, the current level remains significantly below the Council's approved Policy of maintaining a General Reserve equivalent to 9 to 12 months of the Net Expenditure.

Recommendation 2: The Council should aim to increase its General Reserves as soon as practicably possible to achieve the level required under the Council's approved Reserve Policy.

8. Income Controls (*regarding sums received from Precept, Grants, Loans and other income*).

8.1 Councillors are informed of the Receipts during each month as per the Finance Reports schedule appended to the Minutes. Income controls were test checked and income received was cross referenced on a sample basis with the Cashbook and bank statements. All was found to be in order.

8.2 The Council last reviewed and approved revised Cemetery Fees and the Updated Rules and Regulations for the Management of the Cemetery at its meeting on 8 November 2021 (Minute 21.11.13 (a) refers), following recommendations put forward by the Finance Committee on 18 October 2021.

8.3 The Cemetery Fees which have been in operation since 1 January 2022 are published on the Council's website.

9. Debit/Credit Cards and Petty Cash (*Associated books and established and approved systems in place*).

9.1 At its meeting on 20 April 2020 the Council approved a corporate multipay card to be used solely by the Clerk/RFO with an individual transaction limit and a monthly total transaction limit (Minute 20.04.8(ii) refers) with a single transaction limit on the card.

9.2 Financial Regulations item 6.20 provide that any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/RFO and shall be subject to automatic payment in full at each month-end with a monthly limit on expenditure of £2,000. Personal credit or debit cards of members or staff shall not be used under any circumstances

9.3 The Internal Auditor completed a sample check of transactions in the 2023/24 year and this proved satisfactory.

9.4 The Council does not maintain a Petty Cash Account (Financial Regulation 6.21 refers).

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

10.1 At its meeting on 17 April 2023 the Council agreed the following:

- a) In accordance with the contract of employment, the Clerk/RFO should advance to SCP 27 for the financial year 2023/24 (within the salary range of SCP 24 – 28).
- b) SALC be instructed to undertake payroll services for the Parish Council.
- c) To join the Local Government Pension Scheme and pay the necessary employer contributions.

10.2 During the year 2023/24 the contracted hours of work of the Clerk/RFO remained unchanged at 25 hours per week. Mileage undertaken on council matters is paid at the approved HMRC rate per mile. A Home Working Allowance and IT Support payments to the Clerk/RFO were also made in the year.

10.3 At the meeting on 13 November 2023 the Council noted that agreement had been reached on the national pay award for 2023/24. The Council agreed to adopt the new pay scales which were to be backdated from 1 April 2023.

10.4 On 11 December 2023 the Council received a recommendation from the Personnel Working Group (the scheduled Committee meeting was inquorate and Councillors met as a working group) that the salary for the Clerk/RFO increases as from 1 April 2024 in accordance with her contract of employment. This was agreed by the Council.

10.5 SALC is operating the Council's Payroll in accordance with HMRC requirements. Regular payments for PAYE and NI are being made to HMRC. The P60 End of Year Certificate for the Clerk/RFO was presented to the Internal Auditor.

10.6 As at 31 March 2024 the Clerk/RFO was paid at SCP 27 for 25 hours of work. SCP 28 is to apply with effect from 1 April 2024.

10.7 The Clerk/RFO has constructed an analysis of Staffing Costs (£36,151.46) in the year 2023/24 to support the entry in Box 4 of the AGAR 2023/24.

11. Assets Controls (*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 and a copy has been published on the Council's website. The Register was reviewed and agreed by the Council on 17 April 2023 during its consideration of the 2022/23 end of year documents.

11.2 As at 31 March 2024 the Register displays a total value of £110,630.30, an increase of £24,100 from the value of £86,530.30 at the end of the previous year (31 March 2023) and reflects the addition of the solar panel array, battery storage and Tesla powerwall at the Health Centre.

11.3 The Register complies with the current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. The values are

displayed at original purchase cost. Where the original purchase price was unknown at the time of first recording on the asset register, a proxy (community) value is used.

11.4 The Assets have been correctly recorded in Box 9 of Section 2 of the Annual Governance and Accountability Return 2023/24.

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

12.1 The Council has no responsibilities regarding the sole management of Trust funds.

13. 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).

13.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive **Monthly Financial Reports** to Council meetings, including regular payments, Payments for approval (BACS payments for online authorisation), Receipts, Bank Balances with a Bank Reconciliation. The legislative power available to make each payment, together with totals of Earmarked and General Reserves, are displayed in the Reports, which are appended to the Council's Minutes as part of the overall financial control framework.

13.2 The Clerk/RFO also provides the Council with Reports on the actual receipts and payments compared to budget. The Internal Auditor examined the Half-Year Accounts which the Council reviewed at its meeting on 9 October 2023. It was confirmed that Councillors were provided with comprehensive information to enable informed decisions to be made.

13.3 The detailed Financial Reports presented to Council are published on the Council's webpage <https://www.stradbrokepc.org/documents> under 'Financial Documents'.

13.4 The Internal Audit report for the previous year (2022/23) was received, reviewed and noted by the Council at its meeting on 17 April 2023. No matters of concern were raised in the Report (Minute 23.04.12a refers).

13.5 The Internal Auditor for the year 2023/24 was formally appointed by the Council at its meeting on 8 January 2024 (Minute 24.01.11c refers)

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

14.1 The **Report and Certificate** by the External Auditors, PKF Littlejohn LLP, was dated 25 July 2023. The External Auditors raised no matters of concern.

14.2 The External Auditors' Report and Certificate was received and noted by the Council at its meeting on 14 August 2023 (Minute 23.08.10B 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.

At the meeting on 17 April 2023 the Council noted the dates of the period for the exercise of public rights (5 June to 14 July 2023)

15.2 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).

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

<https://www.stradbrokepc.org/statutory-information>.

16. Additional Comments.

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

16.2 I would particularly like to commend the Clerk for the excellent presentation of the Council's documents for the audit.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

6 April 2024