

Report to Stradbroke Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2021

1. Introduction and Summary.

1.1 The Internal Audit for the year 2020/21 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 2020/21 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: £77,627.36
Total Payments in the year: £66,493.10
Total Reserves at year-end: £59,913.98 (of which £33,563.54 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 2020/21 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2020):</i>	<i>Box 1: £48,780</i>
<i>Annual Precept 2020/21:</i>	<i>Box 2: £35,107</i>
<i>Total Other Receipts:</i>	<i>Box 3: £42,520</i>
<i>Staff Costs:</i>	<i>Box 4: £20,276</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £5,787</i>
<i>All Other payments:</i>	<i>Box 6: £40,430</i>
<i>Balances carried forward (31 March 2021):</i>	<i>Box 7: £59,914</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £59,914</i>
<i>Total fixed assets:</i>	<i>Box 9: £74,750</i>
<i>Total borrowings:</i>	<i>Box 10: £16,522</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 2020/21 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 agreed with the Council. 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 At its remote video meeting on 20 April 2020 the Council agreed that (a) the appointment of Chair would continue until the next annual meeting which will be arranged once all Councillors can meet in person and (b) Council meetings will be held remotely, all in accordance with The Local Authorities (Coronavirus) (Flexibility of Local Authority Meetings) (England) Regulations 2020.

2.2 The membership for the Finance Committee, its Maintenance Sub-Committee and the Planning Committee and the Personnel Committee had been agreed by the Council at its meeting on 13 May 2019. The Council had also appointed Councillors to lead on the risk assessments for the Community Centre Play Park, the Fitness Track, the Westhall Play Park, the Cemetery and Permissive Path and re-affirmed the Clerk as the Council's Responsible Finance Officer (RFO) (Minute 19.5.8 refers).

2.3 The Terms of Reference for the Finance Committee, the Planning Committee, the Personnel Committee and for the Maintenance Sub-Committee had similarly been considered and approved by the Council during 2019/20.

2.4 As part of its overall governance arrangements the Council, at its meeting on 9 November 2020, agreed that a Climate Change Working Party should be established with appropriate community engagement (Minute 20.11.16 refers).

2.5 The Council works under the umbrella of the Stradbroke Neighbourhood Plan which was formally adopted by Mid Suffolk District Council in March 2019. The Plan has an intended lifespan to 2036. During the year 2020/21 the Neighbourhood Plan Monitoring Report was considered and approved by the Council at its meeting on 19 August 2020 (Minute 20.08.23e refers).

2.6 The Council demonstrates good governance practice by maintaining an Annual Action Plan which outlines the short-term objectives of the Council. At its meeting on 19 August 2020 the Council reviewed and approved an Action Plan (April 2020 to March 2021) prepared by the Clerk/RFO and constructed from information taken from the Council's Budgets and the Parish Infrastructure Investment Plan (PIIP). The Action Plan is reviewed annually; the Clerk/RFO is planning to present an up-dated Action Plan to the Finance Committee on 7 April 2021.

2.7 The Council's overall Standing Orders were reviewed and approved by the Council at its meeting on 20 April 2020 (Minute 20.04.05 refers) and were regularly reviewed and updated during 2020/21 to reflect changing or developing governance

arrangements and requirements. A copy of the Standing Orders has been published on the Council's website.

2.8 Financial Regulations were temporarily amended by the Council at its meeting on 20 April 2020 to ensure that the Clerk/RFO, in conjunction with the Chair of the Council or Chair of the Finance Committee, had appropriate authority to authorise revenue expenditure to a designated level on behalf of the Council to ensure that essential Council business could be maintained during the covid-19 pandemic (Minute 20.04.8 refers). A copy of the Financial Regulations has been published on the Council's website.

2.9 NALC has recently advised that its Model Financial Regulations have been revised to reflect the changes in the thresholds for public service/supply and public works contracts. The amendment to the footnote at item 11.1 (c) can be included at the Council's next review of Financial Regulations.

2.10 The General Power of Competence (GPoC) is being applied by the Council. At its meeting on 13 January 2020, 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 as the power of first resort (Minute 20.01.12).

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

2.12 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 2021). The Council maintains a Data Protection Policy, 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 approved by the Council at its meeting on 8 March 2021 (Minute 21.03.11 refers). The Policies have been published on the Council's website.

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

2.14 The Council demonstrates good practice by adopting and reviewing a wide range of other formal Policies, Procedures and Protocols, all of which assist the Council to maintain good governance and robust management within the Council. The Policies include those relating to Communications, Press and Media, Environmental, Playing Field, Bad Debts, Grant Awarding and Community Shed

Policy. All these policies and procedures are available for public inspection on the Council's website.

2.15 At its meeting on 11 January 2021 the Council approved a Developer Engagement Policy. Similarly, at its meeting on 8 February 2021 the Council reviewed (and updated as required) the Equality Policy, Safeguarding Policy, Grant Awarding Policy and the Protocols for Public Participation at Meetings (Minute 21.02.12 refers)

2.16 As a responsible employer, the Council demonstrates good practice by adopting relevant Staffing Policies and Procedures. Following recommendations by the Personnel Committee the Council, at its meeting on 8 June 2020, approved a Complaints Procedure, Grievance Policy, Disciplinary Policy, Anti-Harassment and Bullying Policy (Staff), Anti-Harassment and Bullying Policy (Non-Staff), Health and Safety Policy and a Training & Development Policy (Minute 20.06.10 refers). The Personnel Policies are published on the Council's website.

2.17 In accordance with the Localism Act 2011 sections 26 to 37, the Council re-affirmed the adoption of the Suffolk Local Code of Conduct at the meeting held on 13 May 2019 (Minute 19.5.13 refers).

2.18 The Council made appropriate preparations to ensure that the new Website Accessibility Regulations could be complied with no later than 23 September 2020. The Clerk/RFO reported on this matter to the Council on 9 March 2020 and confirmed that the website was being updated to ensure compliance with the new accessibility requirements (Minute 20.03.13 (3) refers). At its meeting on 14 September 2020 the Council approved a Website Accessibility Statement which has been published on the Council's website (Minute 20.09.12 refers). The Statement notes that some pdfs and other documents are not compliant at the present time with the Web Content Accessibility Guidelines but the Council continues to look to improve accessibility as new documents replace these older ones.

2.19 The Council is looking to make progress on the registration of land in its ownership and the Clerk/RFO presents detailed reports to the Council on the progress being achieved.

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 regular reclaims to HMRC for VAT paid. At the meeting held on 20 April 2020 the Council approved the reclaim of £1,407.48 VAT paid during the period 1 April 2019 to 31 March 2020. (Minute 20.04.8 (2iii) refers). The reimbursement from HMRC was received at bank on 5 May 2020 and was reported to the Council at its meeting on 8 June 2020. The Clerk/RFO confirmed that a reclaim of £2,921.14 for the year 2020/21 is due to be submitted to HMRC in April 2021.

3.4 A Community Infrastructure Levy (CIL) Annual Report for 2020/21 has been prepared by the Clerk/RFO. The Report confirmed Nil CIL Receipts and Nil CIL Expenditure in the year of account. The CIL retained balance at the year-end, 31 March 2021 accordingly remained at £18,635.70 and forms part of the Overall Reserves (see item 5.8 below). The CIL Annual Report for 2020/21 is due for publication and submission to the District Council no later than 31 December 2021.

3.5 A detailed Statement of Variances (explaining significant differences in receipts and payments between the years 2019/20 and 2020/21) has been prepared by the Clerk/RFO for submission to the External Auditors and for publication on the Council's website.

3.6 Confirmation was made from data received from the PWLB (UK Debt Management Office) of the Outstanding Capital Balance of £16,522.27 as at 31 March 2021. This balance has been correctly recorded at Box 10 of the AGAR.

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

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

4.1 Following consideration by the Finance Committee, the Statement of Internal Control, including the Annual Review of Effectiveness of Internal Control, was reviewed and approved by the Council at its meeting on 19 August 2020 (Minute 20.08.23a). A copy has been published on the Council's website (the internal control requirement that two signatures were required at each meeting was suspended during the covid-19 pandemic due to meetings having to be held remotely; once restrictions are lifted the relevant documents are due to be approved.)

4.2 Similarly, following the Finance Committee's approval of the Risk Assessment document and Play Park Risk Analysis (obtained from RoSPA) and the new Risk

Assessment form for Councillor/Volunteer work, each document was considered and approved by the Council at its meeting on 19 August 2020 (Minute 20.08.23b refers).

4.3 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.

4.4 The Clerk/RFO has confirmed that the risks attached to non-compliance with the General Data Protection Regulations (GDPR) are due to be included in the Risk Assessment documents at the next review of the document.

4.5 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. Updates are provided by Councillors on any risks identified in each of their areas of responsibility.

4.6 The RoSPA Play Area Safety Inspection Report for the play area is dated 26 June 2020. Reports were made at the Council's meeting on 10 August 2020 by the Maintenance Working Party and the Clerk/RFO regarding the remedial work required to the equipment and the tree work referred to in the RoSPA Report (Minutes 20.08.10 (7) and 20.08.12 (d) refer).

4.7 The RoSPA Inspection Report for Exercise Equipment on the Fitness Track was reported to the Council at its meeting on 14 December 2020. The Council noted the action taken subsequent to the report being issued (Minute 20.12.11 (h) refers).

4.8 The Council noted at its meeting on 10 August 2020 that a Risk Assessment had been undertaken following which the play parks had been re-opened on 4 July 2020 with appropriate signage at each location (Minute 20.08.12h refers).

4.9 At its meeting on 14 September 2020 the Council noted that the Risk Assessment for the Health Centre had been updated following receipt of the Fire Risk Assessment (Minute 20.09.14 refers).

4.10 Insurance was in place for the year of audit. At its meeting on 9 September 2019 the Council agreed the appointment of Zurich Insurance as the Council's insurers under a long-term agreement of 3 years, expiring on 30 September 2022 (Minute 19.9.11 refers). The insurance premium of £1,161.32 paid by BACS is recorded in the Financial Statement approved by the Council on 14 September 2020.

4.11 Public Liability 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.

4.12 The insurance policy lists the cover for the Medical Centre under sums insured for Buildings, Loss of Rent and Contents. As part of the All Risks cover, the cover for

the Playground Equipment, Street Furniture and outside equipment, War Memorial, Community Shed and Gates and Fences are itemised.

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

Precept 2020/21: £35,107 (13 January 2020, Minute 20.01.9 refers).

Precept 2021/22: £36,620 (11 January 2021, Minute 21.01.10 refers).

5.1 The draft budget prepared by the Finance Committee for the year 2020/21 was considered, revised and agreed by Full Council on 9 December 2019. The Precept of £35,107 was agreed in Full Council on 13 January 2020 and the precept decision and amount have been clearly Minuted.

5.2 At its meeting on 6 April 2020 the Finance Committee reviewed a Revised Budget and agreed its submission to Full Council. At its meeting on 20 April the Council amended and approved the Revised Budget for 2020/21 (Minute 20.04.8 (3) refers).

5.3 The Draft budget for the year 2021/22 was considered by the Finance Committee at its meeting on 7 December 2020 and approved for submission to Full Council. The Draft Budget was reviewed and approved by the Council at its meeting on 14 December 2020 (Minute 20.12.12(a) refers). The Precept of £36,620 was agreed in Full Council on 11 January 2021 and the precept decision and amount has been clearly Minuted.

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

5.5 The detailed estimates prepared for the 2020/21 year were used effectively for financial control and budgetary control purposes. At its meeting on 6 July 2020 the Finance Committee reviewed the First Quarter's accounts (and compared them to the budget) and the Reserved Fund Virement Report (Minute FC.20.07.7 refers). The Reports were subsequently received by Full Council at its meeting on 10 August 2020 (Minute 20.08.9 refers).

5.6 Similarly, on 12 October 2020 the Council reviewed and approved the Half-Year Accounts and the virements for the Second Quarter from Reserved Funds (Minute 20.10.11 (d) refers). The Council received and reviewed a report of the Third Quarter's actual expenditure compared to budgeted figures at its meeting on 8 February 2021 (Minute 21.02.11 (d) refers).

5.7 As at 31 March 2021 the overall Reserves held at bank totalled £59,913.98. This figure includes an amount of £2,500 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 £2,500 is held in the Council's bank account as at 31 March 2021 it is included as a Restricted Reserve.

5.8 A total of £33,563.54 was earmarked for specific projects or restricted, as follows:

Training/Legal Fees:	£690.00
Playpark Equipment:	£629.00
Maintenance:	£623.00
Community Projects:	£573.00
Churchyard & Cemetery:	£3,772.00
Playing Field Drainage:	£1,950.00
Health Centre:	£2,675.84
Election Costs:	£250.00
Defibrillator:	£15.00
Refurbish Fitness Track:	£500.00
Refurbish Permissive Path:	£250.00
Youth Council (Restricted):	£500.00
CIL Funds (Restricted):	£18,635.70
Community Shed User Group:	£2,500.00 (Restricted - held for the Group)

5.9 The General Reserves held accordingly stood at £26,350.44 as at 31 March 2021 which is in line with the level of general reserves expected to be maintained (normally between 3 and 12 months of running costs). As at the 31 March 2021, the Council maintained sufficient reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur.

5.10 A Draft Reserves Policy has been constructed by the Clerk/RFO and is due to be presented to the Finance Committee on 7 April 2021.

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

6.1 Income controls were test checked and income received and banked was cross referenced on a sample basis with the Cashbook and bank statements.

6.2 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 July 2019, following recommendations received from the Finance Committee (Minute 19.7.8 refers).

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

7.1 At its meeting on 20 April 2020 the Council approved a corporate multi pay card to be used solely by the Clerk/RFO with an individual transaction limit of £500 and a monthly total transaction limit of £1,000. (Minute 20.04.8(ii) refers). Financial Regulations 6.18 to 6.20 reflect the limits agreed by Council. A sample check on transactions in the year proved satisfactory.

7.2 No Petty Cash is held (Financial Regulation 6.21 refers).

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

8.1 A PAYE system is in place and the Council is operating Real Time Information in accordance with HMRC requirements. Regular payments for PAYE and NI were made to HMRC and detailed pay slips are produced.

8.2 At the meeting on 14 October 2019 the Council approved a recommendation from the Personnel Committee that from November 2019 the Clerk/RFO's contracted hours should increase to 20 hours per week (Minute 19.10.20 (3) refers).

8.3 The outcome of a benchmarking exercise on the Clerk/RFO's salary, undertaken by the Personnel Committee, was reported to the Finance Committee, which in turn included the recommendations proposed for the Clerk/RFO's salary and allowances in the Budget for 2020/21. At its meeting on 9 December 2019, the Council approved the recommendations from the Personnel and Finance Committees, as follows:

- a) The Parish Council adopt the salary range of NJC SCP 24-28 for the Clerk/RFO as per the recommendations of the Personnel Committee following the benchmarking exercise.
- b) The Clerk/RFO's salary increases to the first point on that scale from 1 April 2020.
- c) The Office Allowance increases from 1 April 2020 to £180 pa (payable £15 per month).
- d) The IT Support allowance increases from 1 April 2020 to £360 pa (payable £30 per month).

In a letter dated 9 March 2020 the Chairman formally advised the Clerk/RFO of these conditions of service, to take effect from 1 April 2020.

8.4 At its meeting on 14 September 2020 the Council agreed that the NJC pay scales applicable from 1 April 2020 should be applied to the Clerk/RFO's salary, back dated to 1 April 2020 (Minute 20.09.9 (iii) refers).

8.5 With regard to the Council's legislative responsibilities regarding workplace pensions, the Clerk/RFO has confirmed that no member of staff has opted to join a workplace pension scheme and there are no outstanding deadlines regarding declarations to the Pensions Regulator.

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 A comprehensive Asset Register is in place. The Register was reviewed by the Finance Committee on 6 April 2020 and formally approved by the Council at its meeting on 20 April 2020 (Minute 20.4.8(2i) refers). 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.

9.2 The Register displays a total value of £74,750.30 as at 31 March 2021, an increase of £276.25 from the end of the previous year, 31 March 2020, and reflects the acquisition of Safety Signs (£275.25) and the addition of the Leisure and Fitness Centre (financed, built and operated by the District Council) at a community value of £1.

9.3 The Assets have been correctly recorded in Box 9 of Section 2 of the Annual Governance and Accountability Return 2020/21.

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

10.1 Bank Account balances are presented to the Council as a matter of routine at each meeting under the Finance item on the agenda. The Clerk/RFO confirmed that the Chair had sight of the bank statements prior to the meetings held by video conferencing and confirmed the balances as 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.

10.2 The Unity Trust Current Account and Unity Trust Deposit Account bank statements as at 31 March 2021 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 and presented to the Council for approval.

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 order.

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 is 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 Quarterly Reports on the actual receipts and payments compared to budget. The Internal Auditor examined in particular the Half-Year Accounts which the Council reviewed at its meeting on 12 October 2020 (Minute 20.10.11 (d) refers). It was confirmed that Councillors were provided with comprehensive information to enable them to make informed decisions.

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 (2019/20) was received, reviewed and noted by the Council at its meeting on 20 April 2020 (Minute 20.04.8 (2iv) refers).

13.5 The Internal Auditor for the year 2020/21 was formally appointed by the Council at its meeting on 14 December 2020 (Minute 20.12.10 (d) 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 completed on 14 September 2020. The External Auditors did not raise any points of concern.

14.2 The Report and Certificate was received by the Council at its meeting on 12 October 2020 (Minute 20.10.11 (e) 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 (the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 extended the statutory deadlines for the publication of the 2019/20 documents):

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

Following the completion of the External Audit:

Notice of Conclusion of Audit
AGAR - Section 3
AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

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



Trevor Brown, CPFA

Internal Auditor

5 April 2021