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Our Ref: MARK/SAL002

Interim Responsible Financial Officer
Salisbury City Council
The Guildhall
Market Place
Salisbury
Wiltshire, SP1 1JH

12th December 2023

Dear Steve

Re: Salisbury City Council
Internal Audit Year Ended 31 March 2024 – Interim Audit Report.

Executive summary

Following completion of our interim internal audit on 12th December 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

The interim audit was conducted onsite with the interim RFO. The RFO had prepared much the information advised in advance of the audit. Other information was reviewed through discussion with the RFO & Finance team together with a review of the council website <https://salisburycitycouncil.gov.uk/>

The council is currently undergoing a significant leadership team change with both the clerk and RFO positions vacant (caretaker staff are in place for the short term). The councillors, finance team and RFO appear to be informed and council is taking measured decisions using the reports and financial information provided by the RFO. However, whilst it is clear many of the key financial processes key to maintaining inherent risk at an acceptable level have slipped, I am at pains to point out that our sample testing did not uncover any issues with authorising or payment of expenditure items.

Unfortunately, our sample testing did revealed weaknesses that would result in audit qualification and reporting to the external auditor if the AGAR were being signed off today. The table at the end of the report details the weakness identified, if these are addressed and appropriately evidenced as being resolved by the year end date, the AGAR can be signed off positively. I recommend council draw up an action plan to address these items.

In addition to this my report will show the council has now lost the power of general competence and care is needed when making future expenditure to ensure this is not made outside the scope of the law.

It is our opinion that the systems and internal procedures at Salisbury City Council whilst fit for purpose are not being followed to a standard required by regulations.

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 purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years’ experience in the financial sector with the last 20 years specialising in local government finance and internal audit.

Engagement Letter

An engagement letter was previously issued to the council covering the internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past.
 - The client uses an industry approved financial reporting package.
 - The client regularly carries out reconciliations and documents these.
 - There is regular reporting to council.
 - The management team are experienced and informed.
- Records are neatly maintained and referenced.
- The client is aware of current regulations and practices.
- No High staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The Council continues to use the Exchequer accounting package for recording and reporting on the financial transactions of that of the council. This is not an industry specific package and as such is augmented by excel for reporting to council. This is hosted on the cloud with One Advanced. Whilst beyond the scope of this report, I would recommend that the council consider installing a bespoke council package such as Rialtus, Scribe, or AdvantEdge as these are designed with councils in mind. Rialtus Business Suite would be a better fit for a larger City Council.

The system is used daily by the finance team to record the transactions of that of the council and a review of the nominal ledger shows that all data fields are being populated and that the details are such that a reader of the accounts can gain an understanding of the nature and scope of the transactions.

There are four members in the finance team, the RFO and 3 senior finance / finance officers. Each user logs on with their own individual logon. The system is set that passwords must be updated every couple of months.

The responsibilities of each member are but are not limited to:

- RFO; Payroll, VAT, budgets, oversight, reporting to council, journals, charitable funds and investments.
- Senior Finance / Finance Officers (3 - part time roles); journals, insurance, credit control, bank reconciliation, payment runs, sales and purchase ledger, credit control, banking & bank reconciliation.

Every month, various reports are printed and filed in hard & soft copy, these include but are not limited to, Income and expenditure against budget, cashbooks, and bank reconciliations. The reports contain sufficient information to enable the reader to drill down to the transaction level should this be required. The hard copy reports are complete to September 2023 are easy to read and logically filed. **It was noted that a body of filing needs to be completed and I recommend this is undertaken before the task becomes too large.**

I performed walk through testing on randomly drawn items of income & expenditure drawn from the Exchequer System with assistance I was able to verify to the underlying hard copy documentation. The hard copy documentation was appropriately annotated and there was no indication that substantive testing was required to prove correct classification of income and expenditure lines. This is a clear and easy to follow system and I make no recommendation to change.

With the assistance of the Finance manager, I tested the opening balances as at 1/4/22 and confirmed they could be agreed back to the audited accounts for 2021/22.

I confirmed that the Council's VAT returns are up to date, with the VAT return for the September 2023 quarter submitted on the 3rd of November. This showed a refund due of £137,397.23. This was refunded on the 9th of November. The council's software is VAT MTD compliant.

I am of the opinion the control assertion has been met

B. FINANCIAL 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

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report was not qualified in 2022/23. This is correctly published on the council website along with the notice of conclusion. There is also evidence of the internal audit report being taken to council and discussed.

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that Councillors sign Acceptance of Office forms, and declaration of interest in accordance with current regulations.

Confirm that the Council is compliant with the GDPR.

The council is fully aware of GDPR and accessibility regulations. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

Confirm that the Council meets regularly throughout the year.

In addition to full council, the council has an established committee structure, with Terms of Reference in place for each committee alongside a detailed Scheme of Delegation. There are regular scheduled meetings, with details of older meeting agendas and minutes published on the website, along with a diary of upcoming meeting dates.

Minutes are prepared for all meetings of the Council and its committees.

- Full Council; 6 times per annum
- Finance & Governance – 3 times per annum
- Community Services – 5 times per annum
- Planning – 4 weekly
- Personnel – as and when
- Environment & Climate – quarterly
- Events Markets & Grants – quarterly

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £9.93 (2023: £8.82) per elector.

The council has previously adopted the General Power of Competence (GPC). The council is reminded that after each scheduled election, the council must declare its eligibility and re-adopt the GPC, recording this within the minutes of the meeting. I could not locate the statement reaffirming GPC after the elections. It is also noted the current interim clerk is not CiICA qualified.

The General Power of Competence (GPC) was introduced by the Localism Act 2011 and took effect in February 2012. In simple terms, it gives councils the power to do anything an individual can do provided it is not prohibited by other legislation.

An eligible council is one which has resolved to adopt the GPC, with at least two thirds of its members being declared elected and the Clerk must hold an appropriate qualification (Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012).

A local council must decide, at a full meeting of the council, that it meets the criteria for eligibility at that particular point in time. A resolution to this effect must be written clearly in the minutes of that meeting. The council is then required to revisit that decision and make a new resolution at every 'relevant' annual meeting of the council to confirm that it still meets the criteria (if it does).

This means that eligibility remains in place until the first annual meeting of the council after the ordinary election even if the condition of the eligibility criteria has changed. <https://www.slcc.co.uk/qualifications/gpc/>

The Council has now lost the GPC and will NOT be able to commence any new projects that fall outside the normal powers and duties of a smaller authority. If the new permanent clerk is CiLCA qualified the council MUST reaffirm its eligibility in the first meeting after their appointment.

Until then the council must keep a detailed record of expenditure it makes that is outside the normal powers of a smaller authority to ensure it is within the limits of S137

If the council undertakes ANY new projects for which it does not have the relevant power for – this will be illegal expenditure. I have provided a list of the main powers at the end of my report.

Check that agendas for meetings are published giving 3 clear days' notice.

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance. The agenda background information is provided in easily downloadable links. **I noted that councillors are "Required" to attend. Councillors MUST be "Summoned".**

Check the draft minutes of the last meeting(s) are on the council's website. Minutes are uploaded to the council website and these are accessible.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model. These were reviewed and readopted in the full council meeting in June 2023. Minute ref 1249. These are to be reviewed in June 2024. **However, it is noted the website copy is out of date and needs updating.**

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the NALC model. These were reviewed and readopted in the full council in March 2023, with a review date of March 2024.

The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

Financial regulations 2.2 deals with bank reconciliations. The council has in the past performed a regular reconciliation; however, the only reconciliation completed this council year is April 2023.

The bank reconciliation is a key control item, it provides assurance that transactions are bonafide and reconcilable to third party evidence. The absence of a bank reconciliation casts doubts on the integrity of the balances within the accounts and significantly increases the inherent risk of error or misstatement. **I recommend the requirement of the regulation is reviewed and day to day practice is updated.**

The council has thresholds in place at which authorisations to spend must be obtained as below:

*4.1 Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is determined by the City Clerk, and detailed in the Financial Authorisation Limits for Staff. Such authority is as stated in the Minutes of the Policy and Resources Committee** held on 11 July 2016. Contracts may not be disaggregated to avoid controls imposed by these regulations. (** now the Finance and Governance Committee).*

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that service area other than by resolution of Finance and Governance Committee. During the budget year, the RFO, with approval from the City Clerk, and having considered fully the implications for public services, may move unspent and available amounts to other budget headings or to an earmarked reserve as appropriate ("virement"). All budget virements exceeding £50,000 will be reported to Finance and Governance Committee.

4.5. In cases of extreme risk to the delivery of Council services, the City Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement, or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £175,000. The City Clerk shall report such

action to the Chair of the Finance and Governance Committee as soon as possible and to the Finance and Governance Committee as soon as practicable thereafter.

11.8. When the Council is to enter into a contract of less than £30,000 in value for the supply of goods or materials or for the execution of works or specialist services other than as are excepted in Regulation 11.1 above, three quotations shall be obtained. Where the value is below £10,000 and above £500 officers will strive to obtain three estimates.

14.2 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Finance and Governance Committee, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £50,000.

14.3 No real property (interests in land) shall be purchased, acquired, sold, leased or otherwise disposed of without the authority of Full Council, together with any other consents required by law. In each case, a report in writing shall be provided to Full Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

Based on the level of financial activity of the council, the authorisation thresholds appear appropriate, and during the interim audit I found no evidence of them not being adhered to.

Financial Regulation 5 deals with banking arrangements and authorisation of payments.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, SO and bacs. There is no doubt payments are properly reported to council, approved and the physical payment authorised. The bank system has a dual access requirement.

There is regular detailed financial reporting to council and committee meetings, and it is clear a large amount of work goes into producing reports for consideration by councillors. Financial reports are clear and provide enough information for councillors to make informed financial decisions.

Invoices when received are signed off and matched to the PO and annotated with a unique transaction number, ready for payment. Invoices are paid weekly using system generated reports to show which invoices are due. The hard copy invoices are cross ticked to the payment report and processed for payment on the financial package. A file is then uploaded to HSBC from the finance package that automatically sets up the payment. This is then dual authorised on the bank web page by two separate authorised individuals. The hard copy invoice is annotated with the payment run number and filed in the paid files in transaction number order.

The council can make payments by cheque, direct debit and bacs. Cheques must be signed by RFO and Clerk [generally cheques are only used for petty cash re-imburement], interbank transfers can be made by the RFO and Clerk. Internet payments are made via the bank website, the bank is set such that the originator cannot individually authorise the same transaction, so there is a natural segregation of duties and control in place. Admin changes must be authorised by an officer.

In performing the walk through tests above, I noted that there is sufficient segregation of duties within the system and that there are processes in place to allow for the hierarchical authorisation of purchase orders/invoices. I was also able to confirm that VAT is properly accounted and the invoice level.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and councillor, committee, and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and not indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for", has been met.

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

The council has a summary risk assessment document dated October 2023, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This was reviewed by council in October 2023 minute ref 749.

It is noted that the financial risk element is light on detail, it does not appear to address risks such as but not limited to, expenditure over budget, loss of petty cash, missing deadlines, theft, fraud. I would expect for a larger council that a detailed and comprehensive risk register is drawn up and reviewed annually. **I recommend a detailed financial risk register is produced.**

I confirmed that the council has a valid insurance policy in place with Allianz with the annual renewal date of June 2024. The council has public liability of £10,000,000 and fidelity guarantee of £1,000,000. The asset and money cover appear adequate for a council of this size.

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

The Clerk confirmed that the 2024/25 budget setting process and precept setting was underway, with deadlines achievable. Council is setting a breakeven budget for 2024/25.

The council receives regular information regarding actual versus budget and outturn.

The majority of the council's funds are held in general reserves. The earmarked reserve lacked detail. A smaller authority does not have the power to accumulate general reserves and I would expect a more detailed list of "Earmarked reserves" to be in evidence. (Building maintenance, elections reserve, cap ex replacement, etc)

I have provided the interim RFO a summary table to monitor a record the movement on reserves. **I recommend this is produced for the year end and forms part of the regular budget monitoring.**

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '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' (para 5.33).

I calculate the net revenue expenditure to be circa £3m per annum. The general reserve balance is within the recommended range.

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

The council has multiple streams of income, precept, VAT refund, grants, interest, rentals, pitch hire, markets and burials. The precept has been received in full and can be verified to the cashbooks and physical bank statements.

A review of the nominal ledger report and cashbooks shows income is clearly recorded with sufficient narrative description to identify the source.

Further testing will be carried out at the year end.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council maintains a small petty cash float, used for incidental expenses. Petty cash records are retained in an Excel spreadsheet and the physical cash is checked and balanced at the end of each month by the Finance Assistant. The spreadsheet is shared with councillors and the Finance Manager and RFO, and the councillors confirm the accuracy via email.

The last reconciliation was October 2023. **I recommend this is brought up to date for the year end.**

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

The council HR department processes payroll in house, using a computer package. Councillor allowances are paid via the payroll. The finance department is responsible for the physical payment of taxes, wages and posting journals to the finance package. The council has fulfilled its obligations in respect of auto-enrolment.

All council employees are paid through the payroll for all council work undertaken. No employees are paid separately for any other council work undertaken.

I have reviewed the HMRC Gateway account and unfortunately the information showing as submitted to HMRC **does NOT agree** to the payroll records provided. In addition to this, it was noted that there was an instance of an underpayment and also a credit being carried from month 1 to date. This indicates the physical payment of tax to HMRC does not match the payroll records.

This needs to be reconciled & corrected before the year end. As a result of this discrepancy to third party evidence, it is not possible to rely on the financial elements of the wages within the accounts at this time and this assertion has not been met.

H. ASSETS AND INVESTMENTS Internal**audit requirement**

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

FR 14.4 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified annually.

The council has a fixed asset register which includes details of asset location, cost or proxy cost and replacement values. The register includes columns for additions and deletions during the year to make changes easier to track. However, they have not been populated this year and there is evidence from the cashbook that fixed assets have been purchased during the year.

In terms of a working document for facilities management – this document falls short of containing sufficient information. I would recommend that the following as a minimum. I refer council to the JPAG guidance para 5.56 to 5.66 and para 4.21 (H)

- 1. Details regarding the purchase of the asset, date purchased or obtained, name of supplier, invoice number if applicable, cost of the item,**
- 2. A column to show the insurance value of the asset, this will show if the asset is under or over insured or indeed insured at all, together with showing if assets are being insured that are not on the register.**
- 3. A replacement value estimate. This will give an indication as to the level of expenditure required to replace assets so that a determination can be made as to whether an earmarked reserve would be appropriate.**
- 4. Last physically vouched indicator – this would correspond with financial regulation 14.4 that states an annual review should take place.**

This was also mentioned in the 2022/23 internal audit report.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

FR2.2 On a regular basis, at least once in each quarter, and at financial year end, the Chair of the Finance and Governance Committee shall verify bank reconciliations produced by the RFO. The Chair shall sign the reconciliations as evidence of verification. Any material discrepancies shall be reported to the Finance and Governance Committee.

I reviewed the reconciliation presented for April 2023 and was able to confirm the balances to the bank statements and found no errors.

No other reconciliations have been prepared. **This is not in accordance with regulation.**

Due to the council's budget exceeding €500,000, it does not benefit from any protection from the Financial Services Compensation Scheme (FSCS). However, it is clear the council carefully considers its banking arrangements and has an adopted Investment Strategy dated 2020 which was reviewed in March 2021. This is published on the council website.

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

Section 1 – Annual Governance Statement

	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>	YES – 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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure 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>	YES – council follows regulations.
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>	YES - the requirements and timescales for 2022/23 yearend were met

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>	YES – 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 meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor has completed two audits during the year.
7	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>	YES – where matters are raised, action taken by council is recorded
8	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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability	<i>has met all of its responsibilities where, as a body corporate, it is a sole</i>	Yes the council is following regulations.
	responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>managing trustee of a local trust or trusts.</i>	

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Auditor notes
1	Balances brought forward	2,203,722	2,292,003	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	3,050,792	3,502,565	Figure confirmed to central records
3	Total other receipts	2,846,124	4,491,897	Agrees to underlying records
4	Staff costs	1,707,112	2,069,583	Agrees to underlying records
5	Loan interest/capital repayments	231,555	271,984	Verified against PWLB records
6	All other payments	3,869,968	5,962,752	Agrees to underlying records
7	Balances carried forward	2,292,003	1,982,146	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	2,446,480	2,015,548	Agrees to bank reconciliation
9	Total fixed assets plus long- term investments and assets	18,587,405	20,031,710	Matches asset register
10	Total borrowings	1,368,653	2,658,427	Verified against PWLB records

For Local Councils Only	Yes	No	N/A	
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11a	Disclosure note re Trust Funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

The year-end accounts have been correctly prepared on the income & expenditure basis with a box 7 & 8 reconciliation properly completed. The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the prior year.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

It is noted the 2022/23 council year the council had income in excess of £6.5m. In accordance with Section 6 of the Local Audit and Accountability Act 2014, an authority is a 'smaller authority' for a financial year if the higher of the authority's gross income for the year or its gross expenditure for the year does not exceed £6.5m **for that year or either of the two previous years (three consecutive years)**. The 2023/24 council year could well be the second consecutive year.

If the council breaches the thresholds, it will be required to complete full statutory accounts in accordance with (Financial Reporting Standards and SORP regulations). It will also need to have an auditor appointed to them by the Public Sector Audit Appointments (PSAA).

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

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

The council has income and expenditure in excess of £200,000 and as such is required to follow the "Local Government Transparency Code 2015" which is recommend practice not law.

Code requires local authorities in England to publish the following information quarterly:

Expenditure exceeding £500	On the website
Government Procurement Card transactions	On the website
Procurement information	On the website

Additionally, local authorities are required to publish the following information annually:

Local Authority Land	On the website
Social Housing Assets	On the website
Grants to voluntary, community and social enterprise organisations	On the website
Organisational Chart	On the website
Trade union facility time	On the website
Parking account	On the website
Parking spaces	On the website

Senior salaries	On the website
Constitution	On the website
Pay multiple	On the website
Fraud	On the website

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 AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set

Audit findings

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	26 th June
Date inspection notice issued	30 th June
Inspection period begins	3 rd July
Inspection period ends	11 th August
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2023 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 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

Not later than 30 September 2023 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

I was able to confirm that the publication requirements for 2022/23 have been met and the Notice of Public Rights is published on the council website.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is sole managing trustee of 1 trust.

1081377 – Lower Bemberton Recreation Ground and Endowment Fund – has income and expenditure – all filings up to date to 31st March 2022.

The mayoral charitable funds are not paid into the council bank accounts

The trust has separate meetings and agendas.

Achievement of control assertions at interim audit date

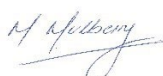
Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for		✓	
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.		✓	
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.		✓	
J	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.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓

L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (<i>evidenced by the notice published on the website and/or authority approved minutes confirming the dates set</i>).	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Mark Mulberry
For Mulberry & Co

Interim audit 2024 – audit points

Books of Account	It was noted that a body of filing needs to be completed and I recommend this is undertaken before the task becomes too large.
GPC	<p>The Council has now lost the GPC and will NOT be able to commence any new projects that fall outside the normal powers and duties of a smaller authority. If the new permanent clerk is CiLCA qualified the council MUST reaffirm its eligibility in the first meeting after their appointment.</p> <p>Until then the council must keep a detailed record of expenditure it makes that is outside the normal powers of a smaller authority to ensure it is within the limits of S137</p>
Governance	<p>I remind council that councillors are summoned to attend meetings. The agendas on the meeting state councillors are “Required” to attend.</p> <p>The standing orders are based on the NALC model. These were reviewed and readopted in the full council meeting in June 2023. Minute ref 1249. These are to be reviewed in June 2024. However, it is noted the website copy is out of date and needs updating.</p>
Petty cash	The last reconciliation was October 2023. I recommend this is brought up to date for the year end.
PAYROLL	<p>I have reviewed the HMRC Gateway account and unfortunately the information showing as submitted to HMRC does NOT agree to the payroll records provided. In addition to this, it was noted that there was an instance of an underpayment and also a credit being carried from month 1 to date. This indicates the physical payment of tax to HMRC does not match the payroll records.</p> <p>This needs to be reconciled & corrected before the year end. As a result of this discrepancy to third party evidence, it is not possible to rely on the financial elements of the wages within the accounts at this time and this assertion has not been met.</p>

Fixed Assets	<p>FR 14.4 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified annually..</p> <p>The council has a fixed asset register which includes details of asset location, cost or proxy cost and replacement values. The register includes columns for additions and deletions during the year to make changes easier to track. However, they have not been populated this year and there is evidence from the cashbook that fixed assets have been purchased during the year.</p> <p>In terms of a working document for facilities management – this document falls short of containing sufficient information. I would recommend that the following as a minimum. I refer council to the JPAG guidance para 5.56 to 5.66 and para 4.21 (H)</p> <ol style="list-style-type: none"> 1. Details regarding the purchase of the asset, date purchased or obtained, name of supplier, invoice number if applicable, cost of the item, 2. A column to show the insurance value of the asset, this will show if the asset is under or over insured or indeed insured at all, together with showing if assets are being insured that are not on the register. 3. A replacement value estimate. This will give an indication as to the level of expenditure required to replace assets so that a determination can be made as to whether an earmarked reserve would be appropriate. 4. Last physically vouched indicator – this would correspond with financial regulation 14.4 that states an annual review should take place.
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Powers & Duties of a Local Authority

Local Councils have a wide range of powers and duties. The following table sets out the main ones; it is not a complete list of every single power and duty.

Where a function is marked with an asterisk (*), a council also has the power to give financial assistance to another person or body performing the same function.

LGA 1972 – Local Government Act 1972

FUNCTION	POWERS AND DUTIES	STATUTE
Agency Arrangements	Power to arrange for the discharge of functions by another local authority	LGA 1972, s. 101
Allotments	Power to provide allotments. Duty to provide allotment gardens if demand exists.	Smallholdings and Allotments Act 1908, ss 23,26 and 42
Ancillary power	Power to do anything that will facilitate, be conducive to or incidental to the discharge of its power and functions	Local Government Act 1972, s. 111
Bands and orchestras	Power to maintain a band or orchestra or contribute to the maintenance of a band or orchestra in or outside the council's area.	Local Government Act 1972 s.145(1) (c)
	Power to charge for admission to performances	Local Government Act 1972 s.145 (2)
Boating pools	Power to provide a boating pool in a park provided or managed by the council	Public Health Act 1961 s 54(1)
	Power to charge a reasonable amount for its use	Public Health Act 1961 s 54(3)
Baths and washhouses	Power to provide public baths and washhouses	Public Health Act 1936, ss 221-223, 227
Borrowing	Power to borrow money for statutory functions	Local Government Act 2003, Schedule 1 para 2

Burial grounds, cemeteries and crematoria*	Power to acquire and maintain. Power to provide	Open Spaces Act 1906 ss 9 and 10 LGA 1972, s214
	Power to agree to maintain memorials and monuments	Parish Council and Burial Authorities (Misc. Prov.) Act 1970, s 1
	Power to contribute to expenses of maintaining cemeteries	LGA 1972, s214(6)
Bus shelters*	Power to provide and maintain bus shelters	Local Government (Misc. Prov.) Act 1953, s4
Byelaws	Power to make byelaws for public walks and pleasure grounds. Cycle parks	Public Health Act 1875, s164 Road Traffic Regulation Act 1984, s57(7)
	Public bathing	PHA 1936, s231
	Swimming pools, bathing places, baths and washhouses	PHA 1936, s223
	Open spaces and burial grounds	OSA 1906, s15
	Hiring of pleasure boats in parks and pleasure grounds	PHA Amendment Act 1907, s44(2): PHA 1961, 54
	Mortuaries and post-mortem rooms	PHA 1936, s198
	Dogs and dog fouling in parks and open spaces	PHA 1875, s164 OSA 1906, s15

Car sharing schemes*	Power to establish and maintain a car sharing scheme that benefits the council's area or to assist others in doing so	Local Government and Rating Act 1997 s.26
Car parks (off-road)	Power to provide and maintain suitable off-road car parking places in the council's area to relieve or prevent traffic congestion or to preserve local amenities	Road Traffic Regulation Act 1984, s.57(1)(b)
Charging for discretionary services	Power to charge on a cost recovery basis (i.e. not to make any profit) if the council has discretion to provide a service. The power does not apply if the council has a separate power to charge for provision of a service or it is prohibited from charging for it.	Local Government Act 2003 s.93.
Charities	Power to appoint trustees of parochial charities	Local Government Act 1972 s.139 (1) Charities Act 1993, s79 Charities Act 2011 ss 298-303
Cinemas	Power to provide a cinema, or contribute towards the expenses of a cinema in or outside the council's area	Local Government Act 1972 s.145(1)(b)
	Power to charge for admission to a cinema provided by the council	Local Government Act 1972 s.145 (2)
Clocks*	Power to provide public clocks	Parish Councils Act 1957, s2
Closed churchyards	Power (and sometimes duty) to maintain	LGA 1972, s215
Common land	Power to protect unclaimed common land from unlawful interference	Commons Registration Act 1965, s9

	Power to manage commons and village greens under a district council scheme	Commons Act 1899, ss4 and 5
	Power to provide land in the council's area for common pasture if the council's expenditure can be recovered from any charges it makes for use of the land	Small Holdings and Allotments Act 1908 s.34
Community Gardens	Power to provide and maintain open space as gardens in or outside the council's area	Open Spaces Act 1906 ss. 9 – 10
Community centres and village halls*	Power to provide and equip premises for clubs and other athletic, social or educational organisations	LG (Misc. Prov.) Act 1976, s19
Conference facilities*	Power to provide and encourage the use of conference facilities	LGA 1972, s144
Contracts	Power to enter into contracts	Local Government Act 1972 s.111
Consultation	Right to be consulted by principal councils if directed by Secretary of State	LG and Rating Act 1997, S21: LGA 1972, s33A
Crime prevention*	Power to (a) install equipment (b) establish schemes and (c) assist others in so doing for the prevention of crime	LG and Rating Act 1997, s31
Drainage	Power to deal with ditches and ponds	PHA 1936, s260
Dog control orders	Power to make orders for dog control offences for land in the council's area	Clean Neighbourhoods and Environment Act 2005 s.55

	Power to issue fixed penalty notices for offences committed under dog control orders	Clean Neighbourhoods and Environment Act 2005 s. 59
Entertainment and the arts*	Provision of entertainment and support for the arts	LGA 1972, s145
Employment of staff	Power to appoint staff	LGA 1972 s. 112
Flagpoles	Power to erect flagpoles in highways	Highways Act 1980, s144
"Free Resource"	Power to incur expenditure not otherwise authorised on anything which in the council's opinion is in the interests of the area or part of it or of all or some of the inhabitants	LGA 1972, s137
Gifts	Power to accept gifts	LGA 1972, s139
Highways	Power to maintain footpaths and bridleways	HA 1980, ss43 and 50
	Power to make a dedication agreement for a new highway or widening an existing highway	HA 1980, ss30 and 72
	Power to veto application to magistrates' court to stop up, divert or cease to maintain a public highway	HA 1980, ss 47, 116
	Power to complain to local highway authority that a highway is unlawfully stopped up or obstructed	HA 1980, s130
	Power to plant trees, etc. and maintain roadside verges	HA 1980, s142
	Power to prosecute for unlawful ploughing of a footpath or bridleway	HA 1980, s134
	Power to provide traffic signs and other notices	Road Traffic Regulation Act 1984, s72
Honorary titles	Power to confer title of honorary freeman or woman	Local Government Act 1972, s249
Land	Power to acquire land by agreement, to appropriate land and to dispose of land	LGA 1972, ss124, 126, 127

	Power to acquire land by compulsory purchase	LGA 1972, s125
	Power to accept gifts of land	LGA 1972, s139
	Power to obtain particulars of persons interested in land	LG (Misc. Prov.) Act 1976 s16
Life-saving appliances	Power to provide life-saving appliances (e.g. life belts, defibrillators)	Public Health Act 1936, s234
Lighting	Power to light roads and public places	PCA 1957, s3 HA 1980, s301
Litter*	Power to provide litter bins in streets and public places	Litter Act 1983, ss5 and 6
Lotteries	Power to promote lotteries	Lotteries and Amusements Act 1976, s7
Mortuaries and postmortem rooms	Powers to provide mortuaries and post-mortem rooms	PHA 1936, s198
Newsletters etc.	Power to publish information about the council, its services and the services provided in the council's area by other local authorities, government departments, charities and other voluntary organisations.	Local Government Act 1972 s 142
Nuisances*	Power to deal with offensive ponds, ditches and gutters	PHA 1936, s260
Open spaces	Power to acquire and maintain open spaces	PHA 1875, s164 OSA 1906, ss 9 and 10
Parish documents	Power to give directions as to the custody of parish documents	LGA 1972, s226
Parking facilities	Power to provide parking places for motor vehicles and bicycles	RTRA 1984, ss57 and 63
Planning applications	Power to be notified of planning applications affecting the council's area and to comment	Town and Country Planning Act 1990, Schedule 1, para 8

Precept	Power to raise a precept (council tax)	Local Government Finance Act 1992, s41
Public buildings and village halls	Power to provide buildings for offices and for public meetings and assemblies	LGA 1972, s133
Public conveniences	Power to provide public conveniences	PHA 1936, s87
Public right of way	Power to repair and maintain public footpaths and bridleways in the council's area	Highways Act 1980, ss43, 50
	Power to enter into agreement to dedicate a road as highway in the council's area	Highways Act 1980, s30
	Power to enter into agreement to wide existing highway in the council's area	Highways Act 1980, s72
	Power to provide warning notices on footpaths and bridleways	Road Traffic Regulation Act 1984, s72(2)
Publicity	Power to provide information about matters affecting local government	LGA 1972, s142

Public toilets	Power to provide public toilets Power to make byelaws	Public Health Act 1936, s87 Public Health Act 1936, s87
Records	Power to collect, exhibit and purchase local records	LG (Records) Act 1962, ss 1 and 2
Recreation*	Power to acquire land for, or provide recreation grounds, public walks, pleasure grounds and open spaces and to manage and control them	PHA 1875, s164 PHAAA 1890, s44 OSA 1906, ss 9 and 10 LG (Misc. Prov.) Act 1976, s19
Rights to challenge services that are provided by a principal authority	Power to submit an interest in running a service provided by a borough or county council	Localism Act 2011, ss81-86
Right to nominate and bid for assets of community value	Power to nominate assets to be added to a list of assets of community value Power to bid to buy a listed asset when it come up for sale	Localism Act 2011, ss87-108 Localism Act 2011 ss87-108
Seats and shelters*	Power to provide roadside seats and shelters	PCA 1957, s1
Swimming pools	Power to provide public baths Power to charge for use of public baths Power to make byelaws	Public Health Act 1936, s221 Public Health Act 1936 s222 Public Health Act 1936, s223

Telecommunications facilities	Power to pay BT or any other telecommunications operator any loss sustained in providing telecommunications facilities	Telecommunications Act 1984
Town and Country Planning	Right to be notified of planning applications	Town and Country Planning Act 1990, para.8 of Sch.1
Town status	Power to adopt town status	LGA 1972, ss 245 and 245B
Tourism*	Power to contribute to encouragement of tourism	LGA 1972, s144
Traffic calming	Power to contribute to the cost of traffic calming measures	HA 1980, s274A
Traffic signs	Power to provide traffic signs on roads	Road Traffic Regulation Act 1984, s72(1)
Transport*	Power to (a) establish car sharing schemes; (b) make grants for bus services; (c) provide taxi fare concessions; (d) investigate public transport, road use and needs; (e) provide information about public transport services	LG and RA 1997, s26
Village greens*	Power to maintain, to make byelaws for and to prosecute for interference with village greens	OSA 1906, s15; Enclosure Act 1857, s12; Commons Act 1876, s29

Village halls*	(See Community Centres, Public Buildings)	
War Memorials	Power to maintain, repair and protect war memorials	War Memorials (Local Authorities' Powers) Act 1923, s1 as extended by LGA 1948, s133
Water supply	Power to utilise any well, spring or stream to provide facilities for obtaining water from them	PHA 1936, s125
Websites	Power to provide a website to give information about the council, its services and the services provided in the area by other local authorities, government departments, charities or other voluntary organisations	Local Government Act 1972 s 142