

## **Report to Great Barton Parish Council**

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

#### **1. Introduction and Summary**

1.1 The essential information required for the completion of the Internal Audit was e-mailed by Mrs Linda Harley, the Clerk/Responsible Financial Officer (RFO), to the Internal Auditor, who undertook the work remotely/electronically. This detailed Audit Report, and the Annual Internal Audit Report within the Annual Governance and Accountability Return (AGAR), were completed accordingly.

1.2 The Internal Audit work undertaken confirmed that during the 2021/22 year the Council maintained effective governance arrangements including a robust framework of financial administration and internal control. The Council has continued to ensure that effective and efficient financial administration is in place. A wide range of formal policies, procedures and protocols have been adopted by the Council and these provide a solid foundation for the continuing operation of strong financial management and control. The Council displays many examples of good financial practice.

1.3 By examination of the 2021/22 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's 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.

1.4 The Accounts for the year confirm the following:

*Total Receipts for the year: £39,720.61*  
*Total Payments in the year: £43,020.36*  
*Total Reserves at year-end: £82,797.01*

1.5 The Annual Governance and Accountability Return (AGAR) was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 - Accounting Statements (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2021):</i>	<i>Box 1: £86,097</i>
<i>Annual Precept 2021/22:</i>	<i>Box 2: £33,587</i>
<i>Total Other Receipts:</i>	<i>Box 3: £6,134</i>
<i>Staff Costs:</i>	<i>Box 4: £12,302</i>
<i>Loan interest:</i>	<i>Box 5: £0</i>
<i>All Other payments/capital repayments:</i>	<i>Box 6: £30,718</i>
<i>Balances carried forward (31 March 2022):</i>	<i>Box 7: £82,798</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £82,798</i>
<i>Total fixed assets:</i>	<i>Box 9: £129,283</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

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

1.7 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 Internal Audit 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 4 May 2021. The first item of Parish Council business was the Election of a Chairman, as required by the Local Government Act 1972. The meeting was held remotely as permitted in the Local Authorities and Police Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Meetings) (England and Wales) Regulations 2020.

2.2 As part of the Council's overall governance arrangements, at its meeting on 4 May 2021, the Council reviewed nominations to the existing Committees, their Terms of Reference and membership, including appointment of Chairs and nominated Bank Signatories (Minute 13.1 refers).

2.3 The Council reviewed and updated its strategic objectives and priorities over the next 3 years at the meeting on 11 October 2021 (Minute 15 refers). The Council demonstrates good practice by maintaining, prioritising and reviewing its longer-term objectives.

2.4 Mrs Linda Harley was formally re-appointed as the Council's RFO at the meeting held on 4 May 2021 (Minute 1e refers).

2.5 The Council is currently not applying the General Power of Competence (GPoC). The Clerk/RFO confirmed at the Council's meeting on 13 May 2019 that the Council no longer met the criteria to use the GPoC as an insufficient number of Councillors were elected on 2 May 2019 (Minute 9.3 refers).

2.6 Standing Orders are in place and were reviewed and approved by the Council at the meeting on 4 May 2021. The Council confirmed that information relating to contracts and procurement was up to date (Minute 15.5 refers).

2.7 Financial Regulations are similarly in place and were reviewed and approved at the meeting on 4 May 2021. The Council also confirmed that information relating to contracts and procurement was up to date (Minute 15.5 refers). At the meeting on 21 February 2022 the Council agreed to amend the footnote for Financial Regulations item 11 relating to contracts by updating the thresholds for public procurement (Minute 11 refers).

2.8 At its meeting on 4 May 2021 the Council reviewed and approved the use of variable direct debits for named parties and the use of a standing order to pay the Clerk/RFO's salary (Minute 13.4 refers).

2.9 The Council's Minutes are extremely well presented and provide clear evidence of the decisions taken by the Council in the year. The Clerk/RFO confirmed that each page of the Minutes is initialled by the Chair, with the last page being signed, at the meeting at which the Minutes are approved.

2.10 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under current Data Protection legislation (Registration Z2866452, expiring 25 September 2022).

2.11 The Council has adopted Data Protection policies in compliance with the General Data Protection Regulations (GDPR) including a Staff and Councillors Privacy Policy, Security Incident Policy, Subject Access Request Policy, Information Security Incident Policy and the Document and Electronic Data Retention and Disposal Policy.

2.12 The Council considered and approved amendments to the GDPR policies at the meeting held on 13 December 2021 (Minute 15 refers). A Freedom of Information Policy has also been adopted and published on the Council's website.

2.13 The Council demonstrates good practice by maintaining and regularly reviewing a wide range of other formal Policies, Procedures and Protocols. At its meeting on 4 May 2021 the Council carried out a full review of its policies, including those under the GDPR, and made necessary amendments and up-dates (Minute 13.8 refers). The Policies in place include those relating to Dignity at Work, Environment, Equal Opportunities and Diversity, Grant Awarding, Health and Safety, Electronic Communications and Social Media, Media Relations, Playground Accident, Pre-planning Application Protocol, Sickness and Absence, Statement of Community Engagement and a Code of Practice for Handling Complaints, all of which have been published on the Council's website.

2.14 The Council re-adopted the Suffolk Local Code of Conduct at the meeting held on 4 May 2021 (Minute 13.11 refers). The Council demonstrates good practice by periodically reviewing the Code of Conduct, to emphasise the requirements and responsibilities placed upon each individual Councillor and for the purposes of discharging the Council's duty to promote and maintain high standards of conduct within its area. The Code of Conduct has been published on the Council's website.

2.15 The Council demonstrates good practice by publishing a Website Accessibility Statement in accordance with the website accessibility regulations. The Statement includes technical information about the website's accessibility. The Statement was reviewed by the Council at its meeting on 4 May 2021 (Minute 13.15 refers).

**3. Accounting Procedures and Proper Book-keeping (*examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting*).**

3.1 The Cashbook is maintained on an Excel Spreadsheet and is very well referenced and facilitates an audit trail to the Bank Statements, the Cheque Book counterfoils, online payments and the financial information prepared by the Clerk/RFO. VAT payments are tracked and identified within the Cashbook. In view of the Internal Audit for 2021/22 being conducted remotely/electronically, the supporting vouchers, invoices and receipts were not examined. The Clerk/RFO has confirmed to the Internal Auditor that payments made in 2021/22 were supported by invoices/vouchers.

3.2 Payments made under Section 137 of the Local Government Act 1972 are separately recorded, reported to Council and recorded in the Minutes of the Council's meetings.

3.3 VAT re-claims have been submitted to HMRC as follows:

- a) The VAT re-claim of £462.33 for the period April 2020 to September 2020 was delayed but was received at bank on 23 April 2021.
- b) The VAT re-claim of £576.59 for the period October 2020 to March 2021 is recorded in the Cashbook as received at bank on 23 March 2021.
- c) The VAT of £2,102.25 for the period April 2021 to September 2021 is recorded in the Cashbook as received at bank on 28 September 2021.

The VAT of £851.93 paid in the period October 2021 to March 2022 was awaiting reclaim to HMRC as at 31 March 2022.

3.4 A Statement of Analysis of Variances (explaining significant differences in receipts and payments between the years 2020/21 and 2021/22) has been prepared by the Clerk/RFO. The Statement has to be submitted to the External Auditor and published on the Council's website.

3.5 The External Auditors require an explanation where the carried forward (end of year) Reserves are greater than twice the income from the Precept and the Clerk/RFO has addressed this matter within the Statement of Analysis of Variances.

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

4.1 Bank Reconciliations are presented to the Council on a routine basis as part of the Clerk/RFO's Finance Report.

4.2 At the meeting on 19 July 2021 the Council resolved to change their banking from National Westminster to Unity Bank, to close the National Westminster accounts and to use Internet banking for making payments (Minute 8.9 refers).

4.3 During the year 2021/22 Bank Reconciliations were checked by a Non-Bank Signatory Councillor. At its meeting on 20 September 2021 the Council resolved to amend Financial Regulation 2.2 from 'On a regular basis, at least once a quarter, and at each financial year end, a member other than the chairman or a cheque signatory shall be appointed to verify the bank statement.' The Council noted that once the Council's bank account is transferred to Unity Trust, most Councillors will be bank signatories. Therefore the Council resolved to change the wording to: 'On a regular basis, at least once a quarter, and at each financial year end, a member, other than the chair, shall be appointed to verify bank reconciliations for all accounts prepared by the RFO.' (Minute 10.8 refers).

4.4 As at the year-end 31 March 2022, the bank statements for the Unity Trust Current Account and the Unity Trust Savings bank statements reconciled with the End-of-Year Accounts and agreed with the overall Bank Reconciliation.

4.5 For ease of reference, the Council's Bank Reconciliation (between the Accounts Balance and the Balances at Bank) as at 31 March 2022 can be displayed as follows:

	£	£
Account Balance at 1 April 2021 (b/f):		86,096.76
Add Receipts (to 31 March 2022):		39,720.61
Deduct Payments (to 31 March 2022):		43,020.36
		-----
Account Balance at 31 March 2022 (c/f):		82,797.01
		-----
Represented By:		
Unity Trust Current A/C (31 March 2022)	17,844.74	
Less Unpresented cheque 300001:	65.00	
		17,779.74
Unity Trust Savings A/C (31 March 2022):		65,017.27
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Bank Balance at 31 March 2022:		82,797.01
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**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 Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly).**

6.1 At its meeting on 4 May 2021 the Council reviewed and approved the Risk Assessment documentation including Financial, Assets, Iceptits Wood, Playground and activities (including litter picking) and found all to be in order (Minutes 13.9). The Council similarly reviewed the effectiveness and scope of its internal audit and internal control arrangements, which were found to be in order (Minute 13.12 refer).

6.2 The Internet Banking Risk Assessments were considered and accepted by the Council at its meeting on 20 September 2021 (Minute 10.9 refers). The Internet Banking Risk Assessment document was further reviewed and accepted by the Council at its meeting on 21 February 2022.

6.3 The Risk Assessments provide a comprehensive analysis of the risks faced by the Council and the control measures in place to mitigate the risks identified.

6.4 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.

6.5 The Council demonstrates good practice by maintaining a range of comprehensive Risk Assessments. The Clerk/RFO confirmed to the Internal Auditor that these include:

- Weekly visual inspection of Playground Equipment
- Quarterly Operational Assessment/Inspection of Playground Equipment
- Monthly inspection of Sports Equipment on Village Hall Playing Field
- Annual Risk Assessment (including Inspection Checklist for Assets)
- Annual Risk Assessment for Clerk Working from home
- Risk assessment sheet for movement of Vehicle Activated Sign
- Risk Assessment for Iceptits Wood following periods of bad weather
- Monthly Financial Risk Assessment
- Quarterly Financial and Half-yearly Risk Assessments
- Quarterly review/inspection of assets
- Community Litter Picks and Hall Park Woodland Areas

6.6 The Clerk/RFO confirmed to the Internal Auditor that matters arising from the above inspections and reviews are reported to Council and that West Suffolk Council carry out an independent inspection of the play equipment each month and report their findings.

6.7 Insurance was in place during the year of account. The payment of £1,536.81 to Came and Company (insurance brokers) was approved by the Council on 11 October 2021. The insurance cover is provided by AXA Insurance and runs from 1 October 2021 to 30 September 2022. Employer's Liability cover and Public Liability cover each stand at £10m. The level of Employee/Councillor Dishonesty (Fidelity Guarantee) cover stands at £150,000 which meets the current recommended

guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants received.

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

Precept 2021/22: £33,587 (16 November 2020, Minute 11.0 refers).

Precept 2022/23: £33,587 (13 December 2021, Minute 10.5 refers).

7.1 The precepts were agreed in Full Council and the precept decision and amount have been clearly Minuted. The Clerk/RFO ensures the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

7.2 Detailed Budget papers were prepared for the year 2021/22. The Full Council considered and agreed the Budget and Precept for 2021/22 at its meeting on 16 November 2020.

7.3 Good budgetary procedures were in place during the year 2021/22. Examination of the accounts and supporting documentation for the period under review confirmed that the Council prepared detailed estimates of the annual budget and of receipts and payments. The estimates were used effectively for financial control and budgetary control purposes. The Clerk/RFO provides the Council with a Quarterly summary of all receipts and payments and spending compared to budgets in accordance with the Council's Standing Orders item 17 (Minute 8.3 refers).

7.4 At its meeting on 15 November 2021 the Council considered the budget proposals provided by the Finance Committee. Following further consideration at the meeting on 13 December 2021, the Council agreed the Budget and Precept for 2022/23.

7.5 At its meeting on 22 April 2021 the Council resolved to adopt a Reserves Policy (Minute 11.0 f refers). The Policy provides that the level of General Reserves to be held by the Council should be between 50-60% of the annual precepted figure (to fully cover approximately six months of contracted expenditure).

7.6 The level of Reserves as at 31 March 2022 amounted to £82,797.01, of which £62,234.01 has been earmarked for specific projects.

7.7 The General Reserves (Overall Reserves less Earmarked Reserves) were accordingly £20,563.00 which is in line with of the generally accepted position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (the JPAG Proper Practices Guide, Item 5.32 refers). The level of General Reserves is only marginally in excess of the Council's adopted Reserves Policy (being 61% of Precept as at 31 March 2022, slightly exceeding the 50-60% in the Policy).



7.8 As at 31 March 2022, the Council's Overall Reserves were sufficient to meet, within reason, any unforeseen items of expense that may occur.

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

8.1 In view of the remote/electronic working arrangements, receipts were not examined in detail in the year other than in overall terms in relation to the entries in the Cashbook, the Statement of Analysis of Variances and the Bank Reconciliation as at 31 March 2022.

8.2 The Receipts in the year are recorded in the Cashbook as Precept (£33,587), Precept Support Grant (£106), Other Grants received (£2,150), VAT refunds (£2,564.58), Allotments (£120) and Advertising Income (£1,173.50) and Bank interest (£19.53).

8.3 At its meeting on 4 May 2021 the Council undertook a review of newsletter advertising fees and agreed that they should remain unchanged (Minute 13.3 refers). On 17 January 2022 the Council received a report from the Newsletter Working Group proposing reduced advertising costs for the newsletter and agreed the new rates (Minute 10.5 refers).

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

9.1 No Petty Cash is held; an expenses system is in place with cheques and online payments being made for expenses incurred.

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

10.1 PAYE is operated in accordance with HMRC regulations. Regular payments have been made to HMRC and detailed pay slips are produced.

10.2 At the meeting held on 21 September 2020 the Council resolved to adopt the NJC Local Government Services new pay scales for 2020/21 to be implemented from 1 April 2020 and noted that the Clerk/RFO's Scale Point (SCP) 17 would be increased to £12.73 per hour. The Internal Auditor examined the March 2022 payslip and confirmed that as at 31 March 2022 the Clerk/RFO was being paid at SCP 17 for 18 hours per week (£11,915.28 p.a., which equates to £992.94 per calendar month). The P60 End of Year Certificate was presented to Internal Audit.

10.3 The NJC National Salary Award 2021/22 - which is applicable from 1 April 2021 with back-pay from that date - had not yet been applied and accordingly was not reflected in the salary to the Clerk/RFO as at 31 March 2022.

10.4 The Clerk/RFO confirmed to the Internal Auditor that the Neighbourhood Plan Clerk left the Council as at 31 March 2021.



10.5 With regard to the legislation relating to workplace pensions, NEST pension arrangements are in place in respect of the Clerk/RFO, Mrs Linda Harley. The Council reviewed the pension provision for the Clerk/RFO at its meeting on 4 May 2021 (Minute 13.15 refers).

10.6 The Clerk/RFO confirmed that the Council's legal duties for re-enrolment and declaration of compliance to the Pensions Regulator are being met. A re-declaration has to be made no later than 5 June 2023. (The re-declaration of compliance confirms to the Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

**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 At its meeting on 4 May 2021 the Council undertook a review of the Asset Register and confirmed it to be in order (Minute 13.6 refers). The Council compared its insurance cover to the Asset Register and confirmed items were appropriately covered by insurance (Minute 13.7 refers).

11.2 Two Councillors undertook a full review of the Asset Register against the new insurance quotation for 2021/22 and reported to the Council on 20 September 2021 (Minute 10.11 refers).

11.3 At the meeting on 31 March 2022 the Clerk/RFO, following a full inspection of the Council's assets, provided the Council with a report detailing which items needed attention (Minute 11.2 refers).

11.4 The Asset Register displayed a total of £129,282.80 as at 31 March 2022, an increase of £6,276 over the value at the end of the previous year and reflects the inclusion of the Drive link Footpath and Barriers during the 2021/22 year of account.

11.5 The Register complies with the current requirements which provide that each asset should be recorded at a consistent valuation, year-on-year. Assets are displayed at original purchase cost or, where the original purchase price is unknown, at a nominal/community value. The total value has been correctly entered into Box 9 of Section 2 of the AGAR (Annual Return).

**12. Internal Financial Controls, Payments Controls and Audit Procedures (*Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentations to support/evidence payments made. Any previous audit recommendations implemented*).**

12.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive financial reports to Council meetings. The reports include bank balances, details of General Reserves and Earmarked Reserves, bank reconciliations and any items arising from risk assessments. Details of payments to be made are presented to Council for approval. The Council also demonstrates good

financial practice by ensuring that a Non-Bank Signatory Councillor checks and agrees the Bank Reconciliation. The Clerk/RFO ensures that Councillors are provided with information to enable them to make informed decisions.

12.2 Payments and receipts are listed in the Council's Minutes as part of the overall financial control framework. The Power under which each payment is made is recorded against each payment listed in the Minutes.

12.3 Whilst payments during 2021/22 were predominantly made by cheque, at its meeting on 4 May 2021 the Council agreed to continue the use of a variable direct debit to pay the emergency telephone line at the Village Hall, the St. Edmundsbury Borough Council bin emptying, ICO, NEST pension scheme, HMRC PAYE and the lease of land and allotments. The Council also approved the use of a fixed Standing Order to pay the Clerk/RFO's salary (Minute 13.4 refers).

12.4 Online payments through internet banking commenced in February 2022. The Internet Banking Policy approved on 21 February 2022 provides for the following:

- a) The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the Minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- b) The Clerk/RFO will raise the requests for payment. In the absence of the Clerk/RFO, the requests for payment can be raised by any authorised signatory on the account.
- c) An authorised Councillor will verify the payments online.
- d) The Chair will verify and release the payments online. In their absence, any Councillor nominated to authorise payments, who has not completed item 3, may release the payments.

**Recommendation 1: The Council's Financial Regulations refer to electronic payments within items 6.10 to 6.16 which follow a model constructed by NALC. It is good practice to expand or tailor Financial Regulations to reflect the particular requirements of each Council and in this respect the Council may wish to expand the details outlined in Financial Regulations to incorporate the Council's procedure in order to clearly reflect the Council's Internet Banking Policy.**

12.5 In a remote working arrangement it would be impractical to scan and email numerous invoices etc for audit examination so the Internal Auditor received confirmation from the Clerk/RFO that certain control measures are being maintained in order to enable the completion of questions in the Annual Internal Report 2021/22 in the AGAR.

12.6 The Clerk/RFO confirmed in the case of cheque payments made in 2021/22 that:

(a) all Payments in the year 2021/22 are supported by invoices/vouchers either in paper or electronic form.

(b) cheque numbers are noted on the paid invoices/vouchers to assist the verification of the payment,

(c) Invoices/vouchers for payment are signed or initialled by the nominated signatories in confirmation of the payment being correctly made.

(d) Cheque Book counterfoils are initialled by Cheque Signatories in accordance with the requirements of Financial Regulations item 6.5.

12.7 As electronic payments are now being made, the Clerk/RFO also confirmed that:

(a) The Clerk/RFO is the Service Administrator who initiates payments made through electronic means/internet banking, which are then authorised by two Councillors before payment is released.

(b) The Internet Banking payment confirmation is attached to the appropriate invoice or reference made on the invoice/voucher to the date of payment or bank payment reference to ensure an audit trail is in place. (The Clerk/RFO provided the Internal Auditor with an example of the 'Payment of Accounts' form which includes the invoice number and details. Councillors verifying and authorising the payments enter the transaction numbers on the form. The Clerk/RFO explained that as well as initialling the invoices, Councillors initial this form to confirm they have verified/released the payment; payments are released by the Chair, unless one of the payments is a reimbursement of her expenses).

(c) Nominated Councillors have been specifically authorised to approve transactions generated by the Clerk/RFO. (The Clerk/RFO explained that the Council currently has two Councillor vacancies and therefore all Parish Councillors are authorised to approve transactions).

12.8 The Internal Audit report for the previous year (2020/21) was considered by the Council at its meeting on 21 June 2021 (Minute 8c refers). No matters of concern had been raised in the Report.

12.9 The Council appointed the Internal Auditor for the 2021/22 year at the meeting held on 4 May 2021 (Minute 1e refers).

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

13.1 The Certificate and Report from the External Auditors PKF Littlejohn LLP for the previous year (2020/21) was dated 3 August 2021 and was reviewed and accepted by the Council at its meeting on 20 September 2021 (Minute 10.5 refers). No matters of concern had been raised in the Report.

**14. Publication Requirements.**

14.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website:

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

(At the meeting held on 4 May 2021 the Council agreed the dates for the period for the exercise of Public Rights as 14 June 2021 to 23 July 2021 (Minute 8iii refers)).

14.2 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).

14.3 The Internal Auditor was able to confirm that the above documents were readily accessible on the Council's webpage: <http://greatbarton.suffolk.cloud/>

**15. Additional Comments.**

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



**Trevor Brown, CPFA**

**Internal Auditor**

**13 May 2022**