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Our Ref: MARK/HAR019

Mrs A Scanlon
Harpsden Parish Council
10 Horse Leys
Highland Park
Henley on Thames
Oxon RH9 4BQ

25 October 2023

Dear Anne Marie

Re: Harpsden Parish Council
Internal Audit Year Ended 31 March 2024 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 25 October 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.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Harpsden Parish Council are well established and followed.

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 Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 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
- There has been no instance of 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

This is the first internal audit conducted by Mulberry & Co for the Parish Council, having appointed us in September 2023 (minute ref 4084, council meeting 18 September 2023). The interim audit was conducted remotely with the Clerk, who had prepared and forwarded the information advised in advance of the visit. Other information was reviewed through discussion with the Clerk and a review of the council website www.harpsdenparishcouncil.org.uk

The council uses Excel for recording the council's finances which is suitable for a council of this size with a limited number of transactions. The spreadsheets are updated regularly and used to produce management information reports for review at council meetings.

I discussed with the Clerk the difference between receipts/payments and income/expenditure accounting. As the council's turnover exceeded £200,000 last year, consideration will need to be given to changing to income/expenditure accounting if that threshold is exceeded again for 2023/24.

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 and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report has not been received at the date of the internal audit. The interim certificate has been published on the council website, and I remind council that it must publish the completed External Auditor Report on the website along with the Notice of Conclusion of Audit once received and report the conclusion (and any findings) to the next council meeting.

I note the previous internal audit report was presented to council and noted at the meeting held on 17 July 2023 (minute ref 4073).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. There is a link on the website to South Oxfordshire District Council where the individual councillor's Register of Members' Interests forms are published. **I note that the District Council website includes a form for a Cllr Day (who is not listed as a councillor on the Parish Council website, although included on the most recent minutes) and is missing a form for Cllr Phillips (who is listed as a councillor on the Parish Council website) and this matter should be rectified as soon as possible.**

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. If the council wishes to follow the Code, a good example to follow is how this information is presented by West Chiltonington Parish Council, and can be viewed via this [link](#)

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. 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.

The council has a Privacy Notice and Accessibility Statement on of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

The council meets every two months, which is sufficiently frequent for a council of this size and meets the statutory requirement. The next meeting date is published at the foot of the minutes of the preceding meeting.

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

I was able to confirm that at least 3 clear days' notice is given on agendas. This was verified by the publication date on the website. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are uploaded to the council website and clearly annotated as draft.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in September 2023 (minute ref 4081).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in January 2023 (minute ref 4035). The regulations 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

The council has thresholds in place within the published Financial Regulations at which authorisations to spend must be obtained as below:

FR 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 to be determined by:

- *the council for all items over [£5,000];*
- *a duly delegated committee of the council for items over [£500]; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].*

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5. In cases of extreme risk to the delivery of council services, the 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 [£500]. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

Due to the remote nature of the interim audit, I was unable to perform any detailed testing of invoices but note that approval for payments is recorded within the minutes of council meetings.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector

The council does not meet the criteria to qualify for the General Power of Competence (GPC). I note the Clerk has calculated the allowed section 137 expenditure for the year, and this is reported on the budget summary sheet. A check to ensure this threshold has not been breached will be conducted at the final audit.

Check receipt of VAT refund matches last submitted VAT return

I was able to confirm receipt of the most recent VAT refund amount of £7,439.41 to the council's bank account on 20 February 2023, although at the time of the internal audit, the Clerk was unable to provide me with a copy of the original submission.

Confirm that checks of the accounts are made by a councillor

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

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 risk assessment and review of financial controls document, which was most recently reviewed and approved by council on 21 November 2022 (minute ref 4073). I reviewed the document which has been updated and includes an assessment of the council's internal controls, the risks identified, and any action required. This document is supported by a Statement of Internal Control and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich in a long-term agreement expiring on 1 June 2025. The policy includes Public Liability cover of £12 million, Employers Liability cover of £10 million each and a Fidelity Guarantee of £250,000. **Based on the balances at the date of the internal audit, this does not cover the maximum amount held by the council and I recommend the council considers increasing the Fidelity Guarantee level.**

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 council set a precept of £11,000 for 2023/24. With a tax base of 225.6, this equates to a band D equivalent of £48.76 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget setting process is underway, with an agenda item at the November council meeting to discuss the draft budget.

A review of council minutes shows a regular 'Financial Matters' agenda item, which includes reviews of bank balances and reconciliations including noting receipts and payments since the previous reconciliations has occurred, approving any payments due, reviewing actual spend against budget, and reviewing the council's Community Infrastructure Levy (CIL) income and expenses. This provides councillors with sufficient financial information to make informed decisions.

The council holds significant reserves due to the amount of CIL income having been received. A five-year CIL plan is in development and will be reviewed by council at the meeting scheduled for November 2023.

Council is reminded that 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).

A review of the earmarked and general reserve balances will be conducted at the final internal audit, and I recommend the council follows the JGAP guidance in relation to an appropriate level of general reserve.

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

Apart from the precept, the council has no other regular source of budgeted income, with amounts received during the year from interest and CIL receipts. There are no fees and charges due for annual review.

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 has no petty cash.

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 Clerk is the only employee and has a signed contract of employment, based on the NALC template. I note previous internal and external audit reports have stated the need for the council to register for PAYE, although reference to the HMRC website confirms that this is not required where no employee earns more than £123 per week – see link www.gov.uk/pay-for-employers

I discussed with the Clerk the requirement for Clerk to be employed (rather than self-employed) and that a payslip should be produced and available for review. This can be done through payroll software, or using Excel or Word at no cost to the council.

I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

The council has a fixed asset register in place which includes details of each asset, its purchase price, purchase date and location. This is a simple register, but sufficient for a council of this size with minimal assets. **I note that the insurance schedule includes 3 kissing gates which do not appear on the asset register, and the council may wish to consider whether these need to be added to the register or removed from the insurance schedule.**

The asset register total does not match that included on the 2022/23 AGAR, as the CCLA £400,000 deposit has not been added to the asset register.

I note that on the 2022/23 AGAR, the box 9 total 'Total fixed assets plus long term investments and assets' was restated to include the CCLA £400,000 held on the Public Sector Deposit Fund. Long term investments are defined as for a fixed period of more than 12 months, and I understand the Public Sector Deposit Fund to be an account with withdrawals allowed with a notice period. As such, this is not defined as a long term investment, and should be included within box 8 'Total value of cash and short term investments' on the AGAR (and therefore should not be on the asset register).

The council has no borrowing.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Financial Regulation 2.2 states ‘On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].’

Bank reconciliations are completed and presented to council at every meeting for review. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I noted that the review and signing of the reconciliation and bank statements is recorded within the minutes of council meetings.

Due to the size of the council’s budget, it benefits from £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). I note that the council has placed £400,000 with the CCLA (who are not covered by the FSCS guarantee) and a further £100,000 with the Cambridge & Counties Building Society. Remaining funds are held with Barclays Bank.

Guidance within the JPAG Practitioner’s Guide states, ‘Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy’ and the council should consider an investment strategy to meet this requirement and to maximise the depositor protection available to it under the FSCS.

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

Testing to be conducted at final audit.

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

Audit findings

Testing to be conducted at final audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	12 June 2023
Date inspection notice issued	4 June 2023
Inspection period begins	5 June 2023
Inspection period ends	14 July 2023
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I note that the inspection notice date and period start date precede the date the AGAR was signed by the council, and therefore the requirements of this control objective were NOT met for 2022/23, and assertion 4 on the Annual Governance Statement for 2023/24 must therefore be signed 'No' 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 Notice of Public Rights is published on the council website along with the AGAR. The External Audit has not been concluded at the time of the internal audit, and a check of compliance with this internal control objective will be completed at the final audit.

O. TRUSTEESHIP**Internal audit requirement**

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

Audit findings

The council has no trusts.

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.	To be tested at final audit		
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 2022/23 AGAR tick "not covered")</i>			√
L	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	To be tested at final audit		
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.	To be tested at final audit		
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



Andy Beams
For Mulberry & Co

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	<p>I note that the District Council website includes a form for a Cllr Day (who is not listed as a councillor on the Parish Council website, although included on the most recent minutes) and is missing a form for Cllr Phillips (who is listed as a councillor on the Parish Council website) and this matter should be rectified as soon as possible.</p> <p>I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf</p>	
C. RISK MANAGEMENT AND INSURANCE	<p>Based on the balances at the date of the internal audit, this does not cover the maximum amount held by the council and I recommend the council considers increasing the Fidelity Guarantee level.</p>	
H. ASSETS AND INVESTMENTS	<p>I note that the insurance schedule includes 3 kissing gates which do not appear on the asset register, and the council may wish to consider whether these need to be added to the register or removed from the insurance schedule.</p> <p>The asset register total does not match that included on the 2022/23 AGAR, as the CCLA £400,000 deposit has not been added to the asset register.</p> <p>I note that on the 2022/23 AGAR, the box 9 total 'Total fixed assets plus long term investments and assets' was restated to include the CCLA £400,000 held on the Public Sector Deposit Fund. Long term investments are defined as for a fixed period of more than 12 months, and I understand the Public Sector Deposit Fund to be an account with withdrawals allowed with a notice period. As such, this is not defined as a long term investment, and should be included within box 8 'Total value of cash and short term investments' on the AGAR (and therefore should not be on the asset register).</p>	
I. BANK AND CASH	<p>Guidance within the JPAG Practitioner's Guide states, 'Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy' and the council should consider an investment strategy to meet this requirement and to maximise the depositor protection available to it under the FSCS.</p>	

<p>M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS</p>	<p>I note that the inspection notice date and period start date precede the date the AGAR was signed by the council, and therefore the requirements of this control objective were NOT met for 2022/23, and assertion 4 on the Annual Governance Statement for 2023/24 must therefore be signed 'No' by the council.</p>	
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