

Report to Trowse with Newton Parish Council

End of Year Internal Audit Review 2020/21

1. Introduction and Summary.

1.1 The Internal Audit for the year 2020/21 was undertaken during a period of time when many restrictions were still in place following the Covid-19 pandemic. Accordingly, the essential information required for the completion of the Internal Audit was e-mailed by Mr Edward Leggatt, the Clerk/Responsible Financial Officer (RFO), to the Internal Auditor, who undertook the work remotely/electronically.

1.2 All relevant published data held on the Council's website was accessed and the Scribe Accounting System's 'read-only' facility was utilised by the Internal Auditor. This detailed Audit Report and the Annual Internal Audit Report within the Annual Governance and Accountability Return (AGAR) were accordingly completed. Any areas that could not be covered as a result of these remote-working arrangements have been recorded in this report in order that they can be addressed at a later date, either at the next scheduled internal audit or when circumstances permit.

1.3 The Accounts for the 2020/21 year confirm the following:

Total Receipts for the year: £161,469.42
Total Payments in the year: £108,384.73
Total Reserves at year-end: £188,596.91 (of which £85,235 is Earmarked)

1.4 The Annual Governance and Accountability Return (AGAR) to the External Auditors, PKF Littlejohn LLP, was examined and the figures listed below were agreed with the Clerk/RFO for inclusion in Section 2 – The Statement of Accounts 2020/21 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2020):</i>	<i>Box 1: £135,512</i>
<i>Annual Precept 2020/21:</i>	<i>Box 2: £47,500</i>
<i>Total Other Receipts:</i>	<i>Box 3: £113,969</i>
<i>Staff Costs:</i>	<i>Box 4: £25,739</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £82,645</i>
<i>Balances carried forward (31 March 2021):</i>	<i>Box 7: £188,597</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £188,597</i>
<i>Total fixed assets:</i>	<i>Box 9: £161,424</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.5 Sections One and Two of the AGAR are required to be approved by the Council and signed/dated by the Chair and the Clerk/RFO. The Internal Auditor has completed the Annual Internal Audit Report 2020/21 within the AGAR.

1.6 This End of Year Internal Audit Review has focused upon the adequacy of the systems of internal control in operation during 2020/21. Comments and any recommendations arising from the review are made below.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).

2.1 Standing Orders are in place and were reviewed and approved by the Council at its meeting on 15 May 2019 (Minute 2019/013 refers). A copy of Standing Orders has been published on the website. The Standing Orders do not include items under the heading of 'Management of Information', 'Responsibilities to provide information' and 'Responsibilities under data protection legislation' which are included within the most recent model Standing Orders published by the National Association of Local Council (NALC). The latest Model documents also include amendments at Section 18 (items f and g) to reflect the changes in the thresholds for public service or supply and public works contracts.

Recommendation 1: The Council should consider and adopt the latest version of the Model Standing Orders which have been published by NALC, entitled 'Model Standing Orders 2018 for England (Revised 2020)'.

2.2 NALC issued new model Financial Regulations in August 2019 and these were considered and adopted by the Council at its meeting on 28 October 2019 (Minute 9.8 refers). A copy of these Regulations has been published on the Council's website. NALC has since advised that its Model Financial Regulations have been revised to reflect the changes in the thresholds for public service or supply and public works contracts. The amendment to item 11.1 (c) can be included at the Council's next review of Financial Regulations.

2.3 During the previous year (2019/20) the Council secured a step-change improvement in overall governance arrangements through the setting up of a Committee structure consisting of a Finance Committee, a Personnel Committee and an Open Spaces and Property Committee, all of which continued to operate during the year 2020/21.

2.4 The Clerk/RFO in post, Mr Edward Leggatt, was appointed by the Personnel Committee on 1 November 2019 and attended Full Council on 25 November 2019, when the Contract of Employment was formally signed by the Chair and the Clerk/RFO.

2.5 The Council continues to make progress in the preparation of a Neighbourhood Development Plan, having previously agreed to recruit administrative support to the Neighbourhood Plan Steering Group and appointing Mrs Kate Leggett as the Neighbourhood Plan Administrative Assistant at its meeting on 20 January 2020 (Minute 7 refers). Progress of the Plan has continued despite the difficulties presented by the pandemic and regular reports were received by the Council.

Residents were consulted regarding possible future projects, with a new weblink being opened for community responses and over 100 responses were received (Council's meeting on 23 November 2020, Minute 8 refers).

2.6 The Council resolved to apply the General Power of Competence (GPoC) at its meeting on 28 October 2019; the Council declared that it was an eligible Council to use GPoC, having two-thirds elected Councillors and a suitably qualified Clerk, and adoption of the Power was agreed (Minute 8.1 refers).

2.7 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration ZA333675, expiring 26 March 2022). In order to meet the requirements of the General Data Protection Regulations (GDPR), the Council has adopted a Privacy Notice and an Information and Data Protection Policy. A Records Management and Retention Policy was agreed by the Council at its meeting on 18 May 2020 (Minute 13.1 refers).

2.8 A Code of Conduct for Councillors is in place. At its meeting on 25 November 2019 the Council reviewed and agreed the Code of Conduct. It is good governance practice for a local council to periodically review and re-adopt the Code, which details the requirements and responsibilities placed upon each individual Councillor. Local Councils were consulted by the LGA and NALC in 2020 regarding a new model Code of Conduct for Councillors.

2.9 Similarly, it is good management practice for a local council to ensure that formal Policies, Procedures and Protocols are in place and regularly reviewed, up-dated as necessary and receive formal approval in Full Council. As part of meeting good practice, the Council resolved at its meeting on 18 May 2020 to adopt a Grants and Donations Policy (Minute 13.2 refers) The Council also has in place a Sickness/Absence Policy, Grievance Policy, Disciplinary Policy, Health and Safety Policy and an Expenses Policy. The Finance Committee confirmed at its meeting on 21 November 2019 that a programme for review and adoption of Policies and Procedures was on-going (Minute 6 refers).

2.10 The presentation and publication of the Council's Minutes were also examined as part of the review of governance arrangements in place. At the time of the Internal Audit it was noted that the Minutes of the Council's meetings on 26 October 2020, 14 December 2020 and 15 March 2021 had not been published on the Council's website and the link to the Minutes of the Council's meeting on 20 April 2020 opened a copy of the 16 March 2020 Minutes and not those of 20 April 2020.

Recommendation 2: In the interests of transparency and for the benefit of the local community, the Council should always ensure that Minutes of Council and Committee meetings are publicly available, and correctly published, on the Council's website as soon as practicably possible after each meeting. Where Minutes are published in Draft Form, the Confirmed Final Copy should replace the Draft Copy after eventual approval by the Council or Committee concerned.

2.11 The Clerk/RFO confirmed that each page of the Minutes is signed/initialled by the person acting as Chair of the meeting at which the Minutes are approved.

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 Scribe Accounting System is being utilised to maintain the Council's Receipts and Payments accounting system. The Internal Auditor was given read-only access to the Council's Scribe system and test-checks of a small sample of transactions were undertaken to confirm the adequacy of the accounting records.

3.2 The accounting system is well referenced and overall facilitates an audit trail to the supporting documentation. VAT payments are tracked and identified within the Scribe Cashbook. The Scribe Accounting System facilitates reconciliation between the accounting information and the bank statements and the production of up-to-date financial reports, information and data from which Councillors can make informed decisions. The Scribe system facilitates the completion of the required VAT Returns to be submitted to HMRC.

3.3 A refund from HMRC for the £6,086.84 VAT paid between April 2019 and March 2020 is recorded in the Cashbook as received at bank on 21 October 2020.

3.4 The Clerk/RFO has advised the Internal Auditor that the re-claim of £11,460.45 for the VAT paid in the year 2020/21 has still to be submitted to HMRC but the matter is in hand.

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

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

4.1 The Council last undertook a review of internal controls and risk assessments at the meeting on 15 May 2019. The 'Effectiveness of Internal Control' documentation (outlining the main areas of financial and management control exercised by the Council) and the 'Effectiveness of Internal Audit' documentation were reviewed, approved, signed and dated (Minute 2019/012 refers). The Council reviewed and agreed to adopt a Financial Risk Assessment at its meeting on 28 October 2019 (Minute 9.8 refers).

4.2 However, the Accounts and Audit Regulations 2015 require a review by the Full Council at least once each financial 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. The Clerk/RFO confirmed that a review was not undertaken in the 2020/21 year of account.

Recommendation 3: During the year 2021/22 the Council should review its internal control and risk management arrangements (and Minute the review to evidence that the review has taken place) in accordance with the requirements of the Accounts and Audit Regulations 2015.

4.3 The Council's Insurance Policy is with Zurich Municipal and currently covers the period 1 June 2021 to 31 May 2022. The Employer's Liability cover and Public Liability cover each stand at £10m.

4.4 The Zurich Municipal policy provides Fidelity Guarantee (Employee/Councillor Dishonesty) cover for £100,000, which is significantly less than the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants

4.5 As at 31 March 2021 the year-end balance stood at £188,597 and with the addition of 50% of the 2021/22 Precept (50% of £23,750 = £11,875) the recommended guidelines would require Fidelity Guarantee insurance cover to be approximately £200,000. Accordingly, the current level of cover of £100,000 remains significantly below the recommended guidelines.

Recommendation 4: The Council should review the level of Fidelity Guarantee (Employee/Councillor Dishonesty) cover in order to ensure that the total sums in the Council's bank accounts/investments have appropriate insurance cover. This may require increasing the level of cover to £200,000.

4.6 The Eastern Play Services Company undertook an annual independent inspection of the Playground in the year of account (payment of £132.00 to Eastern Play Services was made on 11 May 2020). The Clerk/RFO confirmed to the Internal Auditor that the Inspection Report had been received and had been considered by the Council.

4.7 At its meeting on 21 September 2020 the Council noted that the new Play Equipment had been installed and that a risk assessment had been applied to the earlier installed equipment and necessary remedial works had taken place (Minute 5 refers).

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

Precept 2020/21: £47,500 (Council meeting on 9 December 2019, Minute 8.3 refers).

Precept 2021/22: £23,750 (Council meeting on 18 January 2021, Minute 9.3 refers).

5.1 The First Draft Budget for 2020/21 was considered by the Finance Committee on 21 November 2019. Recommendations from the Finance Committee relating to the Budget for 2020/21 were considered and approved by Full Council on 9 December 2019.

5.2 The Council agreed the Precept for the year 2021/22 at a meeting on 18 January 2021 (Minute 4 refers).

5.3 The Precept decisions have been agreed in Full Council and the decision and amounts has been clearly Minuted. The Clerk/RFO ensures that the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

5.4 It is good financial practice for Councillors to receive regular reports of the income and expenditure in the year compared against the budget. In this way, all Councillors have the opportunity to receive sufficient information to make informed decisions and, specifically, will be in a position to identify any significant variations from budget and promptly take any remedial action as necessary.

Recommendation 5: It is important that the Council operates effective budgetary control and scrutiny during the 2021/22 year. The Budget for 2021/22 should be entered into the Scribe Accounting System and should be used to construct Quarterly Reports comparing actual expenditure to the Budget and presented to the Finance Committee and the Council for scrutiny.

5.5 The Finance Committee considered the issue of Earmarked Reserves at its meeting on 21 November 2019 and put forward recommendations to Council. At its meeting on 25 November 2019 the Council agreed to earmark a total value of £85,235 of Reserves. The Clerk/RFO confirmed to the Internal Auditor that these Earmarked Reserves remained in place as at 31 March 2021, as follows:

Neighbourhood Plan:	£20,000
Street furniture/replacement:	£10,000
Playground Repairs:	£15,735
Tree Works:	£6,000
Cemetery improvements:	£8,000
Car Parking Scheme:	£7,500
Highways Projects:	£6,000
Unanticipated professional advice:	£10,000
Election costs:	£2,000

5.6 The Council is currently maintaining sufficient Reserves and Contingency sums to meet, within reason, any unforeseen items of expense that may occur.

5.7 As at 31 March 2021 the overall Reserves totalled £188,597, of which £85,235 was Earmarked as above. The General (unallocated) Reserves accordingly totalled £103,362 and was in excess of the generally accepted position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (effectively the Precept less any loan repayments - the JPAG Proper Practices Guide, Item 5.32 refers).

Recommendation 6: The Council should monitor the level of General Reserves and review the allocation of Earmarked Reserves in order to work towards meeting the best practice guidelines (the JPAG Proper Practices Guide, Item 5.32 refers).

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

6.1 The Receipts system is operated within the Scribe Accounting System. A sample of transactions listed within Scribe was compared to the bank statements to verify that a clear audit trail exists from the underlying financial records to the accounts.

6.2 The Clerk/RFO advised that fees and charges for Allotments and Cemeteries were not reviewed by the Council during 2020/21 but are due to be considered at a forthcoming meeting.

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

7.1 The Clerk/RFO, Mr Edward Leggett, was confirmed in his position and a Contract of Employment was signed by both parties at the Council's meeting on 25 November 2019. The hours of work were set at 25 hours per week to reflect the work necessary with the Committee structure in place (Minute 20 refers).

7.2 At the meeting on 23 November 2020 the Council agreed to reduce the Clerk/RFO's working hours to 15 hours until end of April 2020, with the Neighbourhood Plan Project Officer to commence work at 10 hours per week (Minute 13 refers).

7.3 The Finance Committee considered the staff appraisals and approved them at the meeting held on 8 July 2020 and noted the outcomes of the Clerk/RFO's informal interim appraisal on 13 October 2020.

7.4 The NJC Local Government Officers pay award 2020/21, effective from 1 April 2020, was noted by the Finance Committee at its meeting on 9 September 2020.

7.5 The Personnel and Communications Committee meets monthly and considers routine staffing issues (contract issues, annual leave requirements and approval of timesheets) as well as other Personnel issues arising.

7.6 The Council is registered with HMRC for PAYE and NI purposes. The Payroll Service is being administered in-house. The March 2021 pay-slip for the Clerk/RFO was presented to Internal Audit and showed that NJC Scale Point 24 (£14.90 per hour) was being paid at 75 hours per month. The P60 End of Year Certificate for the Clerk/RFO and the Locum Clerk/RFO (Mrs Sarah Hunt) was also presented to Internal Audit.

7.7 The March 2021 pay-slip for the Neighbourhood Plan Administrative Assistant, Mrs Kate Leggett, was presented to Internal Audit and showed the hourly rate of £13.30 being paid for 34 hours (Mrs Leggett is paid for a minimum of 25 hours per month). The P60 End of Year Certificate for the Neighbourhood Plan Administrative Assistant was also presented to Internal Audit.

7.8 With regard to the legislative requirements relating to workplace pension schemes, the Clerk/RFO advised the Internal Auditor that the Council's staff have not taken the option to enter a pension scheme. The Council is registered with the Pensions Regulator and the Clerk/RFO confirmed that re-declaration of compliance was made in the year 2020/21. (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).

8. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

8.1 An Asset Register is in place. As at 31 March 2021 the Asset Register displayed a total value of £161,424.08, unchanged from the value at the end of the previous year.

8.2 The Register complies with current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. The overall value of assets has been recorded in Box 9 of Section 2 of the AGAR 2020/21.

8.3 The Clerk/RFO confirmed that the Council did not review the Asset Register during the year 2020/21.

8.4 At its meeting on 22 July 2020 the Council agreed to purchase the Trowse BT Phone Box (Minute 2019/48 refers) and at the meeting on 25 November 2019 the Council noted that ownership of the Phone Box had passed to the Parish Council (Minute 5.11 refers). The Phone Box is currently not included in the Asset Register.

8.5 A Picnic Bench was purchased by the Council on 30 October 2020 and is also not currently included in the Asset Register.

8.6 At its meeting on 23 November 2020 the Council voted unanimously to accept transfer of land from Norfolk Homes into the ownership of the Parish Council, The Clerk/RFO confirmed that as at 31 March 2021 the Council still awaited the formal transfer of this land.

Recommendation 7: The Asset Register should be reviewed by the Council in 2021/22 and all assets acquired (or otherwise under the ownership of the Council) should be included. The assets acquired since the last review should be displayed in the Asset Register at cost (or at a nominal value if acquired at no cost in order to ensure that over time the ownership of the assets is not overlooked).

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

9.1 Following discussions between the Internal Auditor and the Clerk/RFO, the bank statements for the Lloyds Bank Accounts, the Santander Account and the Nationwide Account were reconciled with the End-of-Year accounts as at 31 March 2021.

9.2 The refunds of the deposits to allotment holders were shown in the Accounts, when presented to the Internal Auditor, as 'Payments'. Current accounting practice provides that refunds of income received (e.g. a refund of a deposit received) should be deducted from Receipts to avoid artificially inflating the payments figures of the authority. The External Auditors, PKF Littlejohn LLP, have listed this as one of the common errors made by local councils (Appendix 1 (Box 9) of the Guidelines refer).

9.3 Accordingly, the Clerk/RFO agreed that the total amount of Refunds of Allotment Deposits (which amounted to £550) should be removed from the Payments side of the Accounts and recorded as a deduction from the Receipts in the year.

9.4 For ease of reference, the Bank Reconciliation as at 31 March 2021 can be displayed as follows:

	£ . p	£ . p
Account Balance b/f as at 1 April 2020:		135,512.22
Add Total Receipts in the year 2020/21:		161,469.42
Deduct Total Payments in the year 2020/21:		108,384.73
Account Balance c/f as at 31 March 2021:		<u>188,596.91</u>

Represented by:

Lloyds Bank Current Account 31 March 2021:	84,160.90	
Less Unpresented cheques:	114.00	
	-----	84,046.90
Lloyds Bank Business Account 31 March 2021:		15,234.93
Santander Business Reserve 31 March 2021:		9,087.57
Nationwide Account 31 March 2021:		80,227.51

		<u>188,596.91</u>

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

10.1 Financial Reports are being presented to meetings of the Council. A List of Payments is considered and approved by the Council at each meeting. Following her appointment, the Acting Clerk/RFO Mrs Sarah Hunt, listed in the Minutes details of payments and receipts and balances held at bank. These details were included in the published Minutes up to including 9 December 2019. Whilst bank balances have continued to be reported, the details of payments and receipts were not listed in the Minutes of Council meetings in the 2020/21 year of account.

Recommendation 8: Payments and Receipts should be listed in the Council's Minutes as this is an important financial control feature to demonstrate transparency in the Council's financial activities.

10.2 The Scribe Accounting System is being utilised to maintain the Council's Receipts and Payments accounting system and to provide control over each transaction.

10.3 The Payments system within Scribe was examined to verify that the system facilitates a clear audit trail from the underlying financial records. Under remote working arrangements it would be impractical to scan and email numerous invoices for audit examination. Accordingly, the Clerk/RFO provided a small sample of invoices to the Internal Auditor in order that the system in operation could be tested.

10.4 In addition, the Clerk/RFO confirmed to the Internal Auditor that:

(a) all Payments in the year 2020/21 are supported by invoices/vouchers.

(b) cheque numbers are noted on the paid invoices/vouchers.

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

(d) Cheque Book counterfoils are initialled by Cheque Signatories as required under the Council's Financial Regulations.

10.5 During the previous financial year the Internal Auditor was directed to undertake an Interim Audit (dated 17 November 2019) and an End-of-Year Audit (dated 19 June 2020).

10.6 The End-of-Year Internal Audit Report 2019/20 had put forward the following nine recommendations:

R1: It is important that the Council resolves any outstanding issues regarding bank signatories as soon as possible in order to ensure that a high standard of financial control can be secured over all the Council's bank accounts and banking transactions. (The Clerk/RFO advised that work is ongoing to resolve an issue

with Santander regarding access to accounts; proof of ID of new signatories and Access by Clerk/RFO have been provided; the Council intends to close this account as soon as possible and transfer funds to the newly opened account with Unity, which is now up and running, with full electronic signatories in place).

R2: *The External Auditors require an explanation where the carried forward (end of year) reserves are greater than twice the income from the Precept. The Clerk/RFO should address this matter by completion, as far as is possible on the information available, in the 'Explanation for high reserves' section of the Statement of Variances. (A similar explanation will be required by the External Auditors regarding the year 2020/21).*

R3: *The Council's overall Risk Management documentation should be considered and reviewed as soon as practicably possible during the year 2020/21 in order that it is up-to-date and fit for purpose. The documentation should include specific detailed risk assessments for the Cemeteries, Allotments and Play Equipment and should be subject to regular review by Council and its Committees. (The Clerk/RFO advised that the Risk Management documentation was not reviewed in 2020/21; that Councillors are in the process of training for allocated roles to carry out Risk Assessments within the cemetery, play areas and allotments; that Councillors are regularly inspecting all sites).*

R4: *The Council should continue to monitor the level of cash balances held during the year and increase the level of the Fidelity Guarantee (Employee/Councillor) Dishonesty insurance cover should sums continue to exceed the current £100,000 level of insurance cover. (This issue remains outstanding).*

R5: *It is important that Council operates effective budgetary control and scrutiny during the 2020/21 year. The Budget for 2020/21 entered into the Scribe Accounting System should be used to construct Quarterly Reports comparing actual expenditure to the Budget and presented to Council for scrutiny. (The Clerk/RFO advised that the budget was formed but not added to the Scribe accounting system but will be included in the future).*

R6: *The Council should continue to monitor the level of General Reserves and the allocation of Earmarked Reserves in order to work towards meeting the best practice guidelines. (This issue remains outstanding).*

R7: *The Phone Box is under the ownership of the Council and accordingly should be displayed in the Asset Register at cost (or at a nominal value if acquired at no cost) in order to ensure that over time the ownership of the Phone Box is not overlooked. (This issue remains outstanding).*

R8: *The recording of Payments and Receipts in the Council's Minutes should always be completed as it is an important financial control feature to demonstrate transparency in the Council's financial activities. (The details of payments and receipts were not listed in the Minutes of Council meetings in the 2020/21 year of account).*

R9: *The Council should ensure that the statutory deadlines for the publication of documents on a publicly accessible website are met in full for the 2019/20 accounts. (See item 11 'Publication Requirements' below).*

11. Publication Requirements.

11.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website (the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 extended the statutory deadlines for the publication of the 2019/20 documents):

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

To be published following 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).

11.2 The Internal Auditor was able to confirm from the Council's website trowseparishcouncil.norfolkparishes.gov.uk that the Notice of the period of Public Rights had been made by the Clerk/RFO on 30 July 2020 and that Sections 1, 2 and 3 the AGAR 2019/20 had been published. However, at the time of the Internal Audit the Notice of Conclusion of Audit was not published on the website.

Recommendation 9: The Council should ensure each year that it complies with the publication requirements of the Annual Governance and Accountability Statement (AGAR) and ensures that copies remain on the website for examination by both Internal and External Auditors.

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

12.1 The External Auditor Report and Certificate for the year 2019/20 was dated 29 November 2020 and brought some matters to the attention of the Council. A copy of the Certificate and Report is on the Council's website.

12.2 However, there is no record of the External Audit Report and Certificate for the year 2019/20 being formally presented to the Council.

Recommendation 10: The Report and Certificate received from the External Auditors should be formally reported to Council to ensure that all items raised by the Auditors are reported to Council and action agreed as necessary. A Minute should also be taken to evidence that the Council has considered and agreed the Report and Certificate and to record any action taken as a result.

13. Additional Comments.

13.1 I would like to record my appreciation to the Mr Edward Leggett, the Clerk/RFO, for his assistance during the course of this audit work.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

17 June 2021