

## **Report to Melton Parish Council**

### **The Internal Audit of the Accounts for the year ending 31 March 2024**

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

1.1 The Internal Audit work undertaken confirmed that during the 2023/24 year the Council maintained effective governance arrangements including a robust framework of financial administration and internal control. Councillors and Officers demonstrate a strong commitment in maintaining a high standard of overall governance and financial administration.

1.2 The Council displays many examples of strong governance and good financial practice, including maintaining a Business Plan with measurable objectives, monitored against the Council's key priorities. The Pavilion Replacement Project has now been successfully concluded.

1.3 The End of Year Internal Audit review was completed on 23 May 2024 at the Council's Offices. The review, undertaken on the documentation provided to the Internal Auditor and that published on the Council's website, has confirmed the high standard of financial control in place within the Council.

1.4 By examination of the 2023/24 accounts and supporting documentation it was confirmed that the Clerk, in the role as the Council's Responsible Financial Officer (RFO), satisfactorily undertook the administration of the Council's financial affairs and produced financial management information to enable the Council to make well-informed decisions. Key Policies, Procedures and Protocols are in place and these provide a solid foundation for the continuing operation of strong financial management and control.

1.5 The Accounts for the year confirm the following:

<i>Total Income for the year:</i>	<i>£192,475.78</i>
<i>Total Expenditure in the year:</i>	<i>£163,192.65</i>
<i>Total Reserves at year-end:</i>	<i>£253,166.17 (of which £192,960.09 is earmarked)</i>

1.6 The Annual Governance and Accountability Return (AGAR) to the External Auditors was examined and the following draft figures were agreed with the Clerk/RFO for inclusion in Section 2 Accounting Statements 2023/24 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2023):</i>	<i>Box 1: £223,883</i>
<i>Annual Precept 2023/24:</i>	<i>Box 2: £117,261</i>
<i>Total Other Receipts:</i>	<i>Box 3: £75,214</i>
<i>Staff Costs:</i>	<i>Box 4: £72,542</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £19,639</i>
<i>All Other payments:</i>	<i>Box 6: £71,011</i>
<i>Balances carried forward (31 March 2024):</i>	<i>Box 7: £253,166</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £254,950</i>
<i>Total fixed assets:</i>	<i>Box 9: £1,088,800</i>
<i>Total borrowings:</i>	<i>Box 10: £387,695</i>

1.7 Section One of the AGAR (the Annual Governance Statement) was approved and signed at the Council's meeting on 15 May 2024. Section Two of the AGAR is due to be approved and signed at a forthcoming meeting of the Council. The Internal Auditor has completed the Annual Internal Audit Report 2023/24 within the AGAR.

1.8 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Audit Plan approved by the Council. Comments and any recommendations arising from the review are made below.

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

2.1 The Parish Council (AGM) meeting took place on 10 May 2023. The first item of Parish Council business was the Election of a Chair, as required by the Local Government Act 1972. The Council reviewed Terms of Reference for Committees and Working Groups and agreed the updates put forward; each Committee would review/confirm their terms of reference at the first meeting in the 2023/24 year and appoint a Chair and Deputy Chair at that meeting.

2.2 At its meeting on 10 May 2023 the Council also received nominations to serve on its Working Groups and to represent the Council or work with external bodies.

2.3 **Authorised signatories** to the Council's bank and building society accounts were considered and agreed by the Council on 10 May 2023. The Council agreed the list of authorised signatories on the Council's accounts with Lloyds Bank and the Suffolk Building Society.

2.4 The Council operates its approach to planning under the **Melton Neighbourhood Plan**, which sets out the development plan for the parish over the period to 2030.

2.5 The Council reviewed the **Business Plan** during 2023/24 and received an update at the meeting on 18 October 2023, when Councillors' comments on the distributed copy of the Plan were invited in order to assist in the budget setting in November 2023. The Plan was formally approved by the Council on 13 December 2023. A copy of the Business Plan has been published on the Council's website.

2.6 **Standing Orders** are in place and reflect the latest model standing orders issued by the National Association of Local Councils (NALC). A copy has been published on the Council's website. The Council considered and approved the updated Standing Orders on 10 May 2023 and agreed small amendments on 14 June 2023.

2.7 **Financial Regulations** are also in place and were reviewed, updated and approved by the Council at its meeting on 10 May 2023 with small amendments approved on 14 June 2023 and 28 February 2024. A copy of Financial Regulations has been published on the Council's website. NALC has recently issued revised, updated Model Financial Regulations for local councils to consider and adopt as required.

2.8 The Council's records show that the role of the **Responsible Financial Officer (RFO)** is within the Clerk and Executive Officer's Job Description. Pip Alder commenced duties as Clerk and Executive Officer with effect from 1 January 2022.

2.9 The **General Power of Competence (GPOC)** was adopted by the Council at the meeting on 10 May 2023 and will remain in force until May 2027.

2.10 The **Minutes of the Council meetings** are very well presented and provide clear evidence of the decisions taken by the Council in the year.

2.11 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 Z705272X refers, expiring 11 September 2024).

2.12 In response to the requirements of the General Data Protection Regulations (GDPR) the Council maintains a Privacy Notice, Retention of Documents Policy, a CCTV Policy and a Responding to Subject Access Requests document, all of which are published on the Council's website.

2.13 The Council maintains a Freedom of Information Act Publication Scheme to assist compliance with the Freedom of Information legislation.

2.14 The Council undertakes regular reviews of **Policies, Procedures and Protocols**. The Council noted and reviewed the overall Schedule of Policies at its meeting on 10 May 2023.

2.15 The Council's Policies and Procedures are available for public inspection on the Council's webpage: <https://melton-suffolk-pc.gov.uk/council-policies/>

2.16 The Council maintains a range of additional employment policies to assist maintaining a high standard of practice as an employer. These include an Equality and Diversity Policy, Sickness/Absence Policy, Lone Working Policy and Health & Safety Policy.

2.17 The Council displays good governance practice by frequently considering and re-affirming its adherence to a **Code of Conduct for Councillors**. At the meeting on 10 May 2023 Councillors formally resolved to adhere to the National Code of Conduct.

2.18 The Council has published a **Website Accessibility Statement** to assist compliance with the website accessibility regulations. The Statement includes information about navigating within the website and contact details should accessibility problems become evident.

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

3.1 The Council's Accounts are maintained on the **Scribe Accounting System**. Scribe is a cloud-based operating system, accessed by personal log-in and password, and can be accessed through any internet platform and connection. The Scribe Accounting System is providing appropriate and sufficiently detailed accounting information to Councillors to enable them to make informed decisions. There are, however, limitations on the data that can be generated from the Asset Register being maintained within Scribe (see item 11.4 below)

3.2 The Council demonstrates good practice by providing Councillors with read-only access to the Scribe system in order that they may view/confirm information independently. The Clerk/RFO confirmed to the Internal Auditor that Councillors are offered training on the software system.

3.3 The End of Year Accounts as at 31 March 2024 have been prepared on an Income and Expenditure basis. During the course of the 2023/24 year the Scribe system has operated on a Receipts and Payments basis and then applies Income and Expenditure accounting at the Year-End when the entry of Debtors, Creditors, Accruals and any Payments in Advance are brought into account.

3.4 The Scribe Accounting System is well referenced and overall provides a good audit trail to the supporting documentation. The Payments system was tested during the End of Year Internal Audit by examination of a sample of transactions in the 2023/24 year to verify that there is a clear audit trail from the underlying financial records to the Accounts, with supporting invoices and vouchers in place.

3.5 Pip Alder (Clerk and Executive Officer/RFO) and Fliss Waters (Assistant Clerk) are the system administrators to the Scribe system and have principal access to all functions.

3.6 VAT payments are tracked and identified within the accounting system. VAT Returns are submitted to HMRC on a Quarterly basis. Amounts received from/paid to HMRC in the year were as follows:

- a) The £579.23 net reclaim for the period 1 January 2023 to 31 March 2023 (received at bank on 24 April 2023)
- b) £364.79 net payment for the period 1 April 2023 to 30 June 2023 (paid on 2 August 2023).
- c) £17.64 net reclaim for the period 1 July 2023 to 30 September 2023 (received at bank on 8 November 2023).
- d) £1,112.73 net reclaim for the period 1 October 2023 to 31 December 2023 (received at bank on 2 February 2024).

The £463.27 net VAT payable to HMRC for the period 1 January 2024 to 31 March 2024 is correctly shown as VAT Owing (Creditor) in the Balance Sheet as at 31 March 2024.

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

4.1 The Bank Accounts were regularly reconciled to the Accounts during the year. Bank reconciliations are completed and are presented to the Council and the FERM Committee; the bank statements are checked by the Chair, matched to the reconciliation and the documents signed to confirm the action taken.

4.2 The Minutes of the meetings of the Council confirm that the bank statements are checked and signed as accurate against the financial statements in order to comply with Financial Regulations item 2.2 which provide that *'For each month of the financial year and at financial year-end, the bank reconciliations (for all accounts) together with the bank statements generated by the approved accounting software shall be submitted for approval by either Full Council or FERM Working Group (in the 2 months when Full Council does not meet). The bank statements will be presented at the meetings of either Full Council or FERM Working Group and signed by the respective Chairs to validate that the statements match the finance reports.'*

4.3 Smaller Local councils' investments and deposits are protected under the Financial Services Compensation Scheme (FSCS) in the same way as other protected investors i.e. for deposits/investments up to £85,000 with any UK bank, building society and credit union. This provides a measure of safety in case any financial services firms experience difficulties and the local council can receive compensation for their saving and investment of local taxpayers' money.

4.4 At its meeting on 19 July 2023 the Council considered Bank Accounts and Investments and the possibility of investing in the CCLA fund as a way of mitigating the risk of having funds greater than is covered by the FSCS. It was agreed that FERM would investigate possible bank accounts and bring a proposal to Full Council in September. The Council noted that a policy/protocol is required to cover how the Council places money in bank accounts and fixed term investments. At the meeting on 13 December 2023 the Council received an Investment Strategy document which specifically examined investment options at that point and led into the resolution to invest any funds in excess of £170,000 into the CCLA (Public Sector Deposit Fund).

**Recommendation 1: The Council should consider constructing an overall Investment Policy which will confirm the current arrangements in place (following the consideration of the CCLA investment) and can act as a framework for future investment decisions.**

4.5 Reconciliation of individual bank accounts are completed within the Scribe accounting system. The Overall Bank Reconciliation as at the year-end 31 March 2024 has been completed by the Clerk/RFO and was confirmed as correct by the Internal Auditor.

4.6 The Internal Auditor confirmed the Council's Bank Accounts listed as at 31 March 2024 as a total of £254,950,18 consisting of the following accounts:

- Lloyds Bank Treasurer's Account: £2,535.10
- Lloyds Instant Savings Account: £142,307.63
- Suffolk Building Society Rent Deposit Account: £5,271.32
- Suffolk Building Society Deposit Account: £79,728.68
- CCLA: £25,107.45

4.7 The Clerk/RFO and Assistant Clerk are signatories on the Lloyds Treasurer's Account with 3 nominated Councillors. The Signatories for the Suffolk Building Society Account consist of 4 nominated Councillors.

4.8 Signatories for the CCLA are the Clerk/RFO and Assistant Clerk and 2 nominated Councillors

**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 The **End-of-Year Accounts and supporting documentation** were extremely well presented for the Internal Audit review. The End-of-Year accounts are prepared on an Income and Expenditure basis.

5.2 **The Income and Expenditure Account for the year 2023/24 and the Balance Sheet as at 31 March 2024** were examined and found to be in good order with supporting information being held within the Scribe system to validate the entries. Sample audit trails were examined and were found to be in good order.

5.3 The Internal Auditor examined, on a sample basis, the entries listed in the Balance Sheet as at 31 March 2024. Entries included the amount of £463.27 VAT owing to HMRC at the year-end.

5.4 The Scribe system provides a reconciliation between the Accounts end of year balance (Box 7 of the AGAR) and Cash/Bank balances (Box 8).

5.5 A **Statement of Explanation of Variances** (explaining significant differences in receipts and payments between the years 2022/23 and 2023/24) has been prepared by the Clerk/RFO and has to be submitted to the External Auditors and published on the Council's website.

5.6 The **Community Infrastructure Levy (CIL) Report** for the previous year 2022/23 was received and noted by the Council on 10 May 2023. During the year 2023/24 the Council continued to receive and consider updates on projects to be funded by CIL receipts.

5.7 The CIL Annual Report for 2023/24 has been constructed by the Clerk/RFO and displays an Opening Balance for CIL Funds as at 1 April 2023 of £164,698.33, additions in the year of £8,090.96 and applications (spending) of £33,292.81. The amount of CIL Receipts retained as at 31 March 2023 is displayed as £139,496.48.



5.8 The PWLB loan outstanding as at 31 March 2024 is £387,695.33 and was confirmed by the Debt Management Office (the PWLB lending facility) on 8 April 2024.

**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 The Council has a standing agenda item for Financial and Internal Control matters which provides the opportunity for the Clerk/RFO to present reports on current issues and Councillors to bring forward emerging issues and risks. During the year the Committee and the Council considered and updated as necessary the Risk Register relating to the Council's operation and assets.

6.2 At its meeting on 10 May 2023, as part of its consideration of risk issues, the Council considered and agreed the Risk Register and the Data Protection Risk Register with no changes made. The Clerk/RFO confirmed that the Risk Register is reviewed at each Full Council meeting including the meeting on 20 March 2024 when an update was agreed (Minute 24.35.06 refers).

6.3 At its meeting on 14 June 2023 the Council received a report which facilitated the Council's annual review of Risk Management arrangements. The report was designed to demonstrate a culture of positive risk management across the Council rather than evidence management of specific risks (Minute 23.72.023 refers). The report demonstrated how the Council both identifies and assesses its risks and internal control mechanisms in place to manage and 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's Internal Control Policy was reviewed and approved at the Full Council meeting on 22 March 2023 (Minute 23.22.07 refers). The Policy was also reported to Council on 20 March 2024 and formally approved on 17 April 2024 (Minute 24.51.05).

6.6 A key area of risk for the Council involves the management of its play areas and play equipment. In this respect, the Annual RoSPA Inspections of the Play Area are reported to the Recreation Committee as well as any emerging issues arising. During the year 2023/24 weekly visual inspections of the play equipment were made by the Maintenance Officer.

6.7 **Insurance** was in place for the year of account. At the Council's meeting on 13 September 2023 the Clerk/RFO reported upon the new premium. The renewal documentation was considered and it was agreed to accept the quote and pay the renewal premium of £5,546.76 to brokers Gallagher before the 1 October 2023. The current Policy with Hiscox Insurance covers the period 1 October 2023 to 30

September 2024 and is part of a 3-year Long Term Agreement. The Council's Employer's Liability cover and Public Liability cover each stand at £10m.

6.8 The Fraud and Dishonesty cover stands at £450,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end cash/bank balances plus 50% of the precept.

6.9 The Council has an Emergency Plan in place. The Plan was received and noted by the Council at its meeting on 17 January 2024.

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

Precept 2023/24: £117,261 (18 January 2023, Minute 2306.03 refers).

Precept 2024/25: £123,687 (17 January 2024, Minute 24.08.02 refers).

7.1 The Budget Working Group met on 7 November 2022 and produced a Draft Budget for 2023/24 which was presented to the Council on 16 November 2022. The Council accepted the Draft Budget which proposed a Precept of £117,261. The final Budget and the Precept for 2023/24 were formally agreed by the Council at its meeting on 18 January 2023.

7.2 Following review by the Budget Working Group, a Draft Budget for 2024/25 was presented to the Council on 13 December 2023. The final Budget and the Precept for 2024/25 was formally agreed by the Council at its meeting on 17 January 2024.

7.3 The Precepts were agreed in Full Council and the precept decision and amount have been clearly Minuted. The Council prepared detailed estimates of the annual budget and of receipts and payments.

7.4 The Clerk/RFO ensures the Council is aware of its responsibilities and commitments and the need for forward planning and adequate reserves. The Council received detailed Budget Reports for the 2023/24 year and the Internal Auditor examined the reports to Council meetings and confirmed the efficiency and effectiveness of the budgetary control arrangements in place by examining the following two reports:

- (a) The detailed report on the Council's financial position for the period 1 April 2023 to 30 June 2023 delivered to the Council on 19 July 2023.
- (b) The financial management reports for the period 1 April 2023 to 31 January 2024 delivered to the Council on 28 February 2024.

The Reports included an overall summary of the up-to-date financial position, listings of payments and receipts, an up-to date bank reconciliation and a balance sheet

7.5 The **Overall Reserves** available to the Council at the year-end 31 March 2024 totalled £253,166.17 of which £192,960.09 (including the CIL Restricted Funds) are earmarked leaving £60,206.08 as a General Reserve 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/Precept (the JPAG Proper Practices Guide, Item 5.33 refers).

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

8.1 Receipts in the year to date are included in the reports presented to Council. Income controls were examined on a test-check basis. Income received and recorded in the Cashbook was cross referenced on a sample basis with the bank statements and found to be in order.

8.2 At its meeting on 10 May 2023 the Council agreed to increase the hire charges for hire of the Pavilion in line with inflation.

8.3 The Recreation Committee keeps the level of charges and fees to be applied to football pitch and tennis court hiring under review together with the hiring arrangements/charges in place for the new Pavilion.

**9. Use of Debit Cards and Petty Cash (Associated books and formally agreed systems in place).**

9.1 A Lloyds Debit Card is in use. The Council has agreed that the use of debit cards will be restricted to the posts of the Clerk/RFO and Assistant Clerk and to a single transaction maximum value of £1,000 unless authorised by the Council or the FERM Committee before any order is placed.

9.2 A sample of the vouchers used to record the use of the debit card was examined and found to be in order and in accordance with the Council's stated requirements.

9.3 No Petty Cash is held; an expenses system is in place. Expenses Reimbursement Request vouchers are completed, signed and approved by the Clerk/RFO and a Councillor as authorisation for payment.

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

10.1 **Payroll Services** are outsourced to the Suffolk Association of Local Councils (SALC) and are being operated in accordance with HMRC regulations. Regular payments have been made to HMRC and detailed pay slips are produced for the Council employees. The Salary payment schedules for staff are verified and signed by Councillor Authorising Signatories alongside all other invoices/vouchers for payment.

10.2 A Contract of Employment dated 8 December 2021 is in place for the Clerk and Executive Officer confirming a starting date of 1 January 2022, commencing at a salary at SCP 30 within the substantive benchmark range of LC2 as set out in the NJC National Agreement.

10.3 Similarly, the Assistant Clerk has a Contract of Employment in place dated 8 December 2021 confirming a starting date of 10 January 2022 and commencing at a salary at SCP 20 within the substantive benchmark range of LC2.

10.4 The Contracts of Employment identify the employees' right to join the Local Government Pension Scheme.

**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 The Clerk/RFO confirmed that the Council reviewed and approved the Asset Register at its meeting in March and April 2024.

11.2 The Register is maintained within the Scribe accounting system.

11.3 The total value (using the Purchase Value) as at 31 March 2024 stood at £1,088,734, an increase of £7,913 over the value of £1,080,887 as at 31 March 2023.

11.4 There was no reconciliation available to confirm that the additions in the year, less disposals, agreed with the overall increase in the year. The Clerk/RFO had asked Scribe support staff if there was a facility to run a reconciliation report on the Asset Register which lists the additions and disposals in a financial year and show the value difference between two financial years. Scribe Support advised that the current Asset Register facility in Scribe is not sophisticated and is being upgrading to a new Asset Management system. In the meantime, verification of the acquisitions/disposals in the year (should External Audit request a reconciliation between the opening and closing values in the year) would require a manual exercise by staff.

11.5 The Council has previously agreed that the small stationery items would be grouped together under one umbrella item. Only new purchases over £100 are added to the register.

11.6 Regarding the method of Asset Valuation, the Full Council at its statutory annual meeting on 30 May 2018 confirmed by resolution (Minute 18.52.05) its policy to continue to use the acquisition cost as a basis for recording values in the Council's Asset Register.

11.7 The Register complies with the current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. Values are recorded at original purchase cost or a proxy cost (where the original cost is unknown). The values have been correctly recorded in Box 9 of Section 2 of the AGAR (Annual Return) 2023/24.

**12. Responsibilities as a Trustee (*Regarding the Council's role and responsibilities under the Charity Acts; submission of returns to Charity Commission*).**

12.1 The Council is not a Sole Trustee to a Charity and has made the appropriate entries in the AGAR 2023/24.

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

13.1 The Council has satisfactory internal financial controls in place. The Clerk/RFO provides comprehensive financial management reports to Council meetings and Councillors are provided with information to enable them to make informed decisions. The financial reports presented to Full Council have been published on the Council's website.

13.2 As part of the overall financial control framework, payments in the year to date are listed in the Council's Agenda papers.

13.3 Payments from the Council's bank accounts are normally made through on-line banking or direct debits. The procedure in place provides that the Clerk/RFO, as Service Administrator, will receive/review an invoice or demand for payment and will initiate the payment which is then approved online by one of the designated Councillor Signatories to enable payment to be made. In event of no Councillor Signatories being available when an urgent payment needs to be made, the Council has agreed that the Clerk/RFO and the Assistant Clerk will authorise and release the payment and report the action to the next Council meeting.

13.4 Invoices/vouchers for payment are signed/initialled by the Councillor Signatories in confirmation of the payment made.

13.5 The Internal Audit report for the previous year (2022/23) was received and noted by the Council at its meeting on 14 June 2023. FERM was tasked with looking at ways to mitigate the risks identified in the audit in relation to sums held in excess of the Financial Services Compensation Scheme (FSCS). The Annual Internal Audit Report within the AGAR and the detailed report accompanying it raised no matters of concern.

13.6 The Internal Auditor for the year 2023/24 was formally appointed by the Council at its meeting on 19 July 2023 following recommendation by the FERM Committee.

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

14.1 The External Audit Report and Certificate 2022/23, prepared by PKF Littlejohn LLP, was dated 23 August 2023.

14.2 At the meeting on 13 September 2023 the Clerk/RFO reported that the External Auditors' Report and Certificate had been received. The External Auditor had confirmed that the information provided by the Council was in accordance with proper practices and there are no matters giving cause for concern. The Clerk/RFO confirmed that in accordance with the statutory requirements the Notice of Conclusion of Audit had been published on the website and noticeboards.

## **15. Publication Requirements.**

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

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

15.2 At the meeting held on 14 June 2023 the Clerk/RFO reported that the period for the exercise of public rights would commence on 3 July and end on 11 August 2023 and that the Council would publish the Internal Audit report, the Annual Governance Statement, the Accounting Statements together with the details of the arrangement for the exercise of public rights prior to 1 July 2023.

15.3 Following the completion of the External Audit the Regulations require publication of the following:

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

The Internal Auditor was able to confirm at the time of the audit that the documents to be published by 30 September 2023 were readily accessible on the Council's webpage:

<https://melton-suffolk-pc.gov.uk/financial-information/>

15.4 The Local Government Transparency Code 2015 provides that a parish council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000 must publish (inter alia) details of each individual item of expenditure that exceeds £500. This includes items such as individual invoices, grant payments, expense payments and payments for goods and services. Individual salary payments are not to be included. Publication should be made quarterly and, on each occasion, not later than one month after the quarter to which the data and information refers. The Internal Auditor was able to confirm that the data relating to payments over £500 were readily accessible within the Finance Reports available on the Council's website.

**16. Additional Comments.**

16.1 I would like to record my appreciation to the Clerk/RFO and the Assistant Clerk for their assistance during the course of the audit work. I would like to commend the Clerk/RFO on the excellent presentation of all documents for the audit.

*Trevor Brown*

**Trevor Brown, CPFA**

**Internal Auditor**

**28 May 2024**