

Caroline Harris

Rustington Parish Council

27 May 2024

Dear Caroline

**Rustington Parish Council**

**Final Audit Report**

The internal audit for the 23-24 financial year is now complete. I am pleased to be able to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with one comment:

Ref	Internal Audit Control Objective	Reason I have not signed off that the Council is compliant
M	Arrangements for Inspection of Accounts	<ul style="list-style-type: none"><li>- Inspection period too long in 22-23</li><li>- Inspection notice same date as meeting where AGAR was approved</li></ul>

**Box 4 on the Annual Governance Statement should also be marked as “NO”**

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 23-24. Recommendations are set out at Appendix A. I set out a schedule of tests not completed at this audit at Appendix B, these tests are not relevant to this Council.

The audit was carried out in two stages. The interim audit was carried out on 1 November, this concentrated on in year financial transactions and governance controls. The final audit was completed remotely on 24 May and concentrated on the statement of accounts and balance sheet.

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Company Registration Number 14174016  
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### **A: Books of Account**

#### **Interim Audit**

The Council uses the Sage 50 system for accounting and payroll. I have tested the brought forward balances on Sage at 1.4.23 against the audited prior year annual return and can confirm these have been brought forward correctly. Box 7 on the audited accounts for 22-23 was £485,928. This agrees to the period 0 balance sheet on Sage.

Reconciliations tested were up to date at the time of the audit. The cashbook was also up to date, and referencing on Sage was sufficiently detailed to enable me to locate supporting documentation.

The Council's most recent VAT return was for the three months to the end of June 2023. VAT of £12,213 was reclaimed, this was paid in to the Council's bank account on 11 August 2023. I checked that balances in the return could be agreed to schedules produced from the accounting system. The next VAT claim, for the period of July to September 2023 is being worked on at present and is due to be submitted by mid-November.

The Council is currently working through proposals to carry out refurbishment of the Woodland Centre. I understand that this will require a PWLB loan. I remind the Council to ensure that VAT advice is sought before the project commences, to ensure most efficient VAT accounting arrangements are put in place. The RFO confirmed that this will be followed up with the Parkinson Partnership.

#### **Final Audit**

The accounting statements have been agreed back to year end reports produced from the Sage accounting system – AGAR has been agreed to the P&L report and box 7 agrees to the balance sheet. There is a minor anomaly in the profit and loss report. A line described as “unused nominal codes” appears in the report. I discussed this with the RFO, and confirmed this is transfers between reserves. It has correctly been excluded from the income and expenditure account for 23-24. It is recommended that this line is removed from the profit and loss account and is instead moved to balance sheet reporting.

There is a £1 rounding error in box 1 for 23-24 accounts – this has been reported to the RFO for correction.

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I confirmed that the VAT return for period January to March 24 has been completed and submitted to HMRC. This has a SAGE generated submitted date stamp of 30 April. VAT of £13,886 was reclaimed. VAT reclaimed has been agreed to a schedule of transactions on the Sage VAT report for quarter 4 23-24.

The Council reviewed my interim audit report at the November meeting of F&GP Committee. – minute 90/23. Minutes show proper consideration of points raised.

### **B: Financial Regulations & Payments** **Interim Audit**

Financial Regulations and Standing Orders were reviewed at Governance and Audit Committee in February 2022. The Rustington documents are based on NALC templates. (Minute 40/22 for standing orders, Minute 41/22 for Financial Regulations.). Both documents are now over a year old and should be reviewed in the next 6 months and approved at a Full Council meeting.

The Council has a well ordered process for making payments to suppliers. Invoices are sent into the office, these are collated with purchase orders and goods received notes by the finance team. Invoices are checked by the RFO, then loaded on to Sage and coded to an appropriate nominal ledger code. Twice a month a payment batch report is prepared on Sage. This is sent to the Chairman / Vice Chairman and Clerk for approval to pay. Once the batch is approved, the payments are loaded on to the Council's bank account by the RFO, payments are then approved at bank by a second signatory ( Clerk or councillor) . Payments are reported to Council meetings and this is minuted.

I selected a sample of 10 transactions from the cashbook for the period April to September 2022. I was able to confirm for all transactions that:

- Transactions could be agreed back to invoice
- Clerk and councillor had certified the invoice as ready for payment
- Invoice included in a payment run document, payment set up at bank by RFO and authorised by Clerk or councillor, in line with financial regulation requirements
- VAT accounting correct
- Expenditure appropriate for the Council
- Where appropriate, goods received note in place to confirm goods were delivered to the Council.

I note that the Council has made changes to the payment process. A second signatory ( Clerk or Councillor) authorises payments at bank after they have been set up by the RFO. Additional councillor signatories are also being set up to ensure adequate contingency arrangements are in place in case of absence.

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I remind the Council to follow financial regulations closely when letting contracts for the Woodland Centre Project. This includes advertising all contracts over £25K on the Contract Finder website.

### **Final Audit**

Non pay expenditure per box 6 to the accounts amounted to £ 515,091 up from £500,392 in 22-23 .

The Clerk confirmed that the Council has received the new template financial regulations from NALC. I recommend that the Council redrafts its financial regulations to reflect changes in this template before tender process for works at the Woodland Centre proceed.

I tested 6 further payments from months 8-12 and confirmed the following:

- Payment per cash book agreed to invoice
- Expenditure appropriate for this council
- Invoice signed off by Clerk and I councillor on face of invoice
- VAT accounting correct

The RFO confirmed that payments are approved at bank by one of 2 signatories ( Clerk and one councillor) It is recommended that more councillors are set up as bank signatories, and are encouraged to authorise payments periodically, to ensure adequate back up is in place should existing signatories be unavailable.

### **C: Risk Management & Insurance Interim Audit**

I will review the risk assessment at my year end audit. I remind the Council to ensure that the risk assessment is discussed at a meeting of Full Council before 31 March and that this review is minuted.

The Council is insured with Hiscox, arranged by Gallaghers on a standard local government policy . I have seen the insurance policy; insurance was in date “ continuous cover from 1.10.23 until the policy is cancelled”. Fidelity insurance is set at £550,000. Whilst this may appear too low, given the cash and investment holdings at the Council, the Council has obtained guidance from the brokers confirming that this level of insurance is sufficient. This is because much of the Council’s cash is held in difficult to access deposit accounts. This has been considered by the Council at the meeting in May 23. The risk was properly considered and the Council resolved not to increase insurance cover. I recommend that this is recorded in the risk register, together with the mitigating controls set out in Council minutes.

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Asset cover appeared consistent with the asset register. 6 buildings are insured, at an insurance value of £4.1m. Other significant areas of insurance coverage include:

- Street Furniture insured at £338K
- Playground Equipment insured at £184K

The Woodland Centre and Youth and Community Building were last revalued in 2019. It may be sensible to consider obtaining a professional valuation of these 2 buildings, as the insurer may significantly reduce payouts if a valuation less than 3 years old is not in place.

The Council has separate cyber insurance with OSR. This was in place at the time of my audit, with renewal due in November 23.

I confirmed that back up of data on the Sage system is taken around twice a week. This is stored in the Y drive on the Council network. The IT provider has confirmed in an email dated 1 November that this drive is included in the Council's data back-up routines, and that the back up has been tested and documented

I confirmed that the most recent internal audit report was properly considered by Councillors at the June meeting of Full Council and an appropriate minute recorded (minute 164/23).

### **Final Audit**

The risk register and risk management strategy was considered at the March meeting of Full Council (minute 71/24). I have reviewed the risk assessment and it appears sufficient for a council of this size. There is evidence of update in year.

## **D. Budget, Precept & Reserves**

### **Interim Audit**

The Council is in the process of preparing the budgets for 24-5. The RFO has shared the budget timetable with me. The draft budgets are being reviewed by committees at present. Precept and budget is due to be approved at Full Council in December. There is a backup meeting at the end of January 2023. All precepting authority deadlines should therefore be met.

I have confirmed that regular budget monitoring reports are issued to all councillors and to Finance and General Purpose Committee. I have reviewed files and confirmed that reports were issued for October, so I am satisfied budget monitoring is occurring regularly. I reviewed the report for the year to 17 October 2023. The report is comprehensive, giving analysis by nominal centre on a departmental basis. I reviewed the budget, there were no material overspends at this point. The RFO now produces a short narrative report to be added to the budget monitoring booklet to set out key messages and explain any significant variances.

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### **Final Audit**

Reserves at 31 March 2024 were £523,846 (22-23 £485,928).

Earmarked reserves amounted to £274,756 at balance sheet date. These are set out below

*Included in General Fund Balance:*

Grant Funding (AirS)	2,470.00
Chaucery Memorial	1,810.71
Building Improvement Fund - W.Centre	18,400.00
CIL Funding	2,975.00
Opportunity Purchases Fund	1,494.46
Equipment Renewal Reserve	3,097.66
Museum Reserve	2,787.53
Capital Reserve Projects (1)	100,000.00
Capital Reserve Projects (2)	115,100.30
Section 106 Funding Account	26,620.36

General reserves at year end were £249K. This represents 32% of precept, which is at the lower point of recommended levels set out in the NALC Practitioners' Guide. ( minimum recommended general reserve balance is 25% of net revenue expenditure). I also note that the Council has very small earmarked reserves for asset maintenance, given the size of the asset base at this Council. The Council should keep a watching brief on the level of the general reserve to ensure it does not reduce below this level, and should ensure that adequate reserves are set aside for maintenance of the extensive asset base .

It is recommended that the Council considers reserves balances in detail at least once a year ( before the precept is set) and that this review is recorded as a separate minute.

The budget and precept for 24-25 were approved at the Full Council meeting on 11 January 2024 – minute **10/24 (a) & (b)**, following recommendations made by the F&GP Committee. A precept of £786,000 was set.

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### **E: Income** **Interim Audit**

The Council obtains income from a number of sources beyond the annual precept. These include:

- Room Hire and Functions - Woodland Centre / Youth Centre / Samuel Wickens Centre
- Sponsored flower beds
- Allotments
- Sports pitches

I confirmed fees and charges for 23-24 had been properly approved at meetings of the Council

- Sports Pitches – Leisure and Amenities November 2022
- Woodlands Centre - Leisure and Amenities November 2022

Invoices for hall bookings are generated from the Hallmaster system. This is a diary based a diary system, which is uploaded periodically into Sage – invoices are produced from this data. I tested a sample of credits recorded on the ledger for the first 6 months of the financial year. I tested

- sage entry to invoice raised
- checked invoice was raised at the correct rate, as approved by Council
- checked invoice to booking period as recorded on Hallmaster
- I also tested a payment from Rustington Social Club to lease records. The lease is currently being updated.

I was able to confirm correct invoicing for all transactions audited.

I reviewed the Council's debtors ledger. At the time of my audit debts outstanding were £3.2K. Debts appear well managed.

The Council has reduced the numbers of payments made by customers by cheque or cash – bank transfer is sought in the majority of cases.

### **Final Audit**

Precept per box 2 to the accounts was £759,000 (22-23 £690,000). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £188,424 (22-23 £184,744).

I reviewed a four further income credits from the final four months of the financial year, amounting to £33K.

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For transactions selected I was able to agree income back to invoice, and from there to appropriate supporting documentation

- Remittance notice from district council
- Minute of council regarding contribution from company towards information centre
- Confirmation from insurance company of claim settlement

### **F. Petty Cash**

Petty cash is held at the office, museum and information centre. Books and receipts are brought into the office every month. Year end balance was £107. There is evidence of a year end count on the petty cash books,

### **G. Payroll**

#### **Final Audits**

Staff costs per box 4 to the accounts were £394,414 (22-23 £365,644).

Payroll is processed in house using the Sage payroll application. The Assistant Clerk/Bookkeeper sets up the payroll each month for members of staff, and posts changes such as approved overtime to the payroll. Payroll is then run by RFO and reviewed by the Clerk. Once this has been approved, payments are set up on the bank account. Payroll is reviewed by councillor signatories who sign off the payroll and approve the bank payments.

I tested pay for 3 members of staff from the February 2024 payroll. I was able to agree cashbook to approved payroll, and from there I agreed gross pay to appropriate JNC payscales.

At the final audit I checked that box 4 to the accounts only includes transactions relating to the employment of staff – salaries / payroll taxes and pensions.

### **H. Assets and Investments**

#### **Final Audit**

Fixed assets per box 9 to the accounts were £ 3,086,790 - revised (22-23 £3,092,101).

The initial draft of the asset register was not correct and could not be agreed to the balance recorded in the AGAR. The RFO rechecked the asset register and a revised schedule was produced.

I have agreed the balance in the accounts back to the revised asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

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The RFO supplied a schedule of movements on the fixed asset register to explain the year on year movement. Additions have been added to the asset register at cost and a schedule of deleted items has been provided.

It is recommended that the asset register is validated in 24-5 to check that all assets listed are still in place and usable. Councillors may wish to assist in this process.

### **I: Bank Reconciliations**

#### **Interim Audit**

Reconciliations for all bank accounts are carried out regularly and in accordance with regulations. This is clearly evidenced in the Council's bank reconciliation file. The July 2023 bank reconciliation was tested in detail. I confirmed the following.

- The face of the bank statements had been signed off by the reviewing councillor, Councillor Warren
- All balances on the bank reconciliation were agreed back to bank statements / cashbooks
- Arithmetic checked for accuracy
- I confirmed that the bank reconciliations are reported to councillors in the monthly accounts for payment report.

The September bank reconciliation was being prepared at the time of my audit, ready for review by Councillor Warren.

The Council has an investment policy in place, as required for any council with cash and investment assets in excess of £100K. This has not been reviewed since 2020. The Policy should be reviewed annually, as set out in section 4 of the Investment Policy.

At the end of October 2023, the Council held £275K in a deposit bank account, which paid an interest rate of 1.35%. Consideration should be given to moving monies to accounts paying a better rate of interest, for example the Council holds a 35 day account paying 3%. Other options may be available in the market place.

Given changing rates of returns on bank and deposit accounts at present, it is recommended that the Council reviews its investment policy and deposit accounts annually to ensure that rates of return are maximised.

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### **Final Audit**

Borrowings per box 10 to the accounts were £nil (21-22 £ nil)

Cash per box 8 to the accounts was £587,440 (22-23 £548,731)

I reformed the year end bank reconciliation. I agreed all balances in the bank reconciliation back to the accounting system reports and to bank statements. The year end bank reconciliation was found to be accurate and evidence of review on both the reconciliation and the bank statements was provided by a councillor.

I have two comments:

- The Councillor only viewed sage accounting balances on 2 accounts when reviewing year end bank balances. It is a requirement of financial regulations that the bank balance should be checked against the accounting system when the bank reconciliation is checked. The relevant sage report should be produced as part of the bank reconciliation, and this should be signed off alongside the bank statements
- The Council has too many bank accounts. Bank accounts should be reviewed, and monies transferred to better performing deposit accounts – earmarked reserves should then be used to keep monies set aside for specific purposes.

### **J. Year-end accounts**

Rustington PC has produced accounts on an accruals basis, this is required as income / expenditure is above £200k. A reconciliation between Box 7-8 of the accounts has been prepared, for external audit review, and creditor and debtor listings support this reconciliation. There is also a variance analysis in place for review by external audit.

### **L: Exercise of Public Rights - Inspection of Accounts**

External audit raised the following points in the 22-23 audit certificate

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## 2 External auditor report 2022/23

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2023/4 Annual Governance and Accountability Return.

It was noted on review that the announcement of the Notice of Public Rights was on the same day as the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing, and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that.

The Council should ensure it responds to these points in the 23-24 financial year . I cannot sign off that the Council has met the requirements of this control objective. The Council should also mark box 4 on the Annual Governance Statement as “NO”.

**L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**

### **Final Audit**

Yes, the Council meets the requirement of the Code by publishing information on the Council website, mainly on the Financial Transparency page. I checked that the following information was up to date at the time of the interim audit:

- Payments data – published to end of April 2024
- Grants information - up to date for 23-24

### **N: Publication requirements 22-23 AGAR**

The Council has published the Accounts, Annual Governance Statement and the external audit certificate on the Council website. The Conclusion of Audit Certificate was published 26 September 2023 before the statutory deadline of 30 September. The external auditors issued their audit certificate on 30 August. The Council has met its obligations in this area. The Council was informed of the outcome of the audit at the meeting on 25 September 2023 ( minute 232/23).

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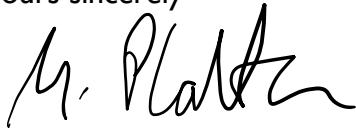
### 0. Trusteeship

The Council disclosed that it was not a sole trustee for a trust fund in the 22-23 AGAR. The RFO confirms this is still the case.

I attach my invoice for your consideration together with the internal audit report from the AGAR. Please note there is a small additional charge to cover the cost of auditing the corrected asset register.

I would like to take this opportunity to thank you for your help with the audit. I look forward to working with you again next year, in the meantime please do not hesitate to contact me if I can be of any assistance.

Yours sincerely



Mike Platten CPFA

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#### Matters Arising Interim Audit

Matter Arising	Recommendation	Council Response
I remind the Council to follow financial regulations closely when letting contracts for the Woodland Centre Project.	This includes advertising all contracts over £25K on the Contract Finder website.	
Woodlands Centre Project.	I remind the Council to ensure that VAT advice is sought before the project commences, to ensure most efficient VAT accounting arrangements are put in place. The RFO confirmed that this will be followed up with the Parkinson Partnership.	
Fidelity insurance is set at £550K. The risk was properly considered and the Council resolved not to increase insurance cover.	I recommend that this is recorded in the risk register, together with the mitigating controls set out in Council minutes.	
The Woodland Centre and Youth and Community Building were last revalued in 2019.	It may be sensible to consider obtaining a professional valuation of these 2 buildings, as the insurer may significantly reduce payouts if a valuation less than 3 years old is not in place	
At the end of October 2023, the Council held £275K in a deposit bank account, which paid an interest rate of 1.35%.	Consideration should be given to moving monies to accounts paying a better rate of interest, for example the Council holds a 35 day account paying 3%. Other	

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	options may be available in the market place	
The Council has an investment policy in place, as required for any council with cash and investment assets in excess of £100K. This has not been reviewed since 2020.	The Policy should be reviewed annually, as set out in section 4 of the Investment Policy.	
Exercise of Public Rights - Inspection of Accounts	. I cannot sign off that the Council has met the requirements of this control objective. The Council should also mark box 4 on the Annual Governance Statement as "NO".	

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## Matters Arising Final Audit

Matter Arising	Recommendation	Council Response
There is a minor anomaly in the profit and loss report. A line described as “unused nominal codes” appears in the report	It is recommended that this line is removed from the profit and loss account and is instead moved to balance sheet reporting.	
The RFO confirmed that payments are approved at bank by one of 2 signatories ( Clerk and one councillor)	It is recommended that more councillors are set up as bank signatories, and are encouraged to authorise payments periodically, to ensure adequate back up is in place should existing signatories be unavailable.	
General reserves at year end were £249K. This represents 32% of precept, which is at the lower point of recommended levels set out in the NALC Practitioners’ Guide. I also note that the Council has very small earmarked reserves for asset maintenance, given the size of the asset base at this Council.	The Council should keep a watching brief on the level of the general reserve to ensure it does not reduce below this level, and should ensure that adequate reserves are set aside for maintenance of the extensive asset base .	
Council review of reserve balances	It is recommended that the Council considers reserves balances in detail at least once a year ( before the precept is set) and that this review is recorded as a separate minute.	
The Councillor only viewed sage accounting balances on 2 accounts when reviewing	The relevant sage report should be produced as part of the bank reconciliation, and	

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# April Skies

## Accounting

<p>year end bank balances. It is a requirement of financial regulations that the bank balance should be checked against the accounting system when the bank reconciliation is checked.</p>	<p>this should be signed off alongside the bank statements</p>	
<p>The Council has too many bank accounts. .</p>	<p>Bank accounts should be reviewed, and monies transferred to better performing deposit accounts – earmarked reserves should then be used to keep monies set aside for specific purposes</p>	
<p>Fixed Asset Register</p>	<p>It is recommended that the asset register is validated in 24-5 to check that all assets listed are still in place and usable. Councillors may wish to assist in this process.</p>	

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## APPENDIX B

### Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
K	Exemption from limited assurance review	Council had limited assurance review in 22-23
0	Trusteeship	No Trusts

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