

C.N.DAVIES

INTERNAL AUDIT SERVICES

Simpson and Ashland Parish Council

Governance and Internal Controls

Annual Internal Audit Report

2022/23

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		Distribution	Parish Councillors

The matters raised in this report are only those that came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

This report is prepared solely for the use of Parish Councillors of Simpson and Ashland Parish Council. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared and is not intended for any other purpose.

1 EXECUTIVE SUMMARY

1.1 INTRODUCTION

An audit of Governance and Internal Controls was undertaken as part of the approved internal audit periodic plan for 2022/23. This is in compliance with the expected controls and procedures as outlined by the National Audit Office in the Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual Governance and Accountability Return (Part 3) for the year ended 31st March 2023.

The Parish Council consists of eight councillor members including the Chairperson, but currently with three vacancies, and also includes the Clerk to the Parish Council \ Responsible Financial Officer.

Financial reports have been presented to each Parish Council meeting and recorded as approved in the minutes.

Annual Accounts have been drawn up in the traditional format with a bank reconciliation. They were prepared in a timely manner for the end of the accounting period of 31st March 2023 but are not due to be presented to the full council until their meeting of 15th May 2023. This falls outside of the requirement for them to be presented within the financial year period. Councillors have, however, been sent a copy of these accounts and are therefore kept fully informed.

A new electronic accounting system called Scribe has been implemented during the course of the year with the accounting methodology being based on the receipts and payments method. All transactions have been recorded with regular reconciliation to the bank statements. The system provides a summary analysis of income and expenditure for the whole year and prepares accounts for that period.

Supporting bank statements with an agreed bank reconciliation have been produced and presented to the Parish Council meetings. Appropriate documentation to evidence transactions is also available and has been reviewed. It should be noted that all transactions have been enacted electronically.

The Simpson Village Hall forms part of the parish assets and is controlled and managed by the Parish Council. There is a Village Hall Management Committee with Terms of Reference and various policies and procedures drawn up for the governance of the Village Hall and the Committee.

During the course of the last few year section 106 monies have been used to build a new Ashland Lakeside Meeting Place and this also forms part of the parish assets. The building was not fully completed (fitted out) at the year-end but has been used for some activities such as a "Warm Space". The intention was to employ a facilities manager to manage both the Village Hall and the Ashland Lakeside Meeting Place and recruitment has been undertaken to this effect and an appointment made.

Audit Objective	To ensure that effective governance and accounting processes have been established and are operating.
Risk	Failure to achieve Parish Council objectives due to risks to the organisation not being identified, mapped and effectively managed Ineffective governance at Parish Council Committee or Operational Level.

1.2 SCOPE OF THE REVIEW

The objective of our audit was to evaluate the adequacy of control within the system and the extent to which these have been applied, with a view to providing an opinion. Control activities are put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively.

The approach taken for this audit was a systematic audit and included the following:

- Establishing the controls for which external audit intends to place reliance on internal audit testing.
- Reviewing the adequacy and application of the controls in place to mitigate the risk.

When planning the audit, the following controls for review and limitations were agreed:

Control activities relied upon.

- Compliance with Standing Orders and Financial Regulations.
- Member Declaration of Acceptance and Register of Members maintained for all Councillors.
- Year End accounts have been prepared on a Receipts and Payments basis.
- Council minutes produced for each meeting.
- Procedures in place to achieve Value for Money.
- Accounting records maintained and suitably authorised.
- An annual budget in support of the Precept prepared and variances fully discussed.
- Salary payments and PAYE / NIC correctly operated.
- VAT accounted for correctly.
- An asset file maintained with the Register of Assets up to date.

Limitations to the scope of the audit:

To evaluate the adequacy of control in the areas under review and the extent to which controls have been applied, with a view to providing an opinion to the extent with which risks in this area are managed.

- The scope of the work was limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out for this review. It should not, therefore, be considered as a comprehensive review of all aspects of non-compliance that may exist now or in the future.
- We undertook an assessment of the adequacy of aspects of the control framework with limited testing to confirm its operation in practice.
- Any testing undertaken as part of this audit was compliance based and sample testing only.
- Our work did not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error; loss or fraud does not exist.

The audit was designed to assess the controls in place to manage the objective and are in accordance with the requirements of the Annual Governance and Accountability Return.

These are:

- Appropriate accounting records have been properly kept throughout the financial year.
- The Parish Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
- The Parish Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
- Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
- Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

- Salaries to employees and allowances to members were paid in accordance with parish council approval and PAYE and NI requirements were properly applied.
- Asset and investment registers were complete and accurate and properly maintained.
- Periodic bank account reconciliations were properly carried out during the year.
- Accounting statements prepared during the year were prepared on the correct accounting basis (Receipts and Payments) agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.
- If the Parish Council certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (This does not apply as this is a limited assurance review.)
- The Parish Council published the required information on a website/webpage, up to date at the time of the internal audit, in accordance with the relevant legislation.
- In the year covered by this AGAR, the Parish Council, correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations. (evidenced by the notice published on the website and /or parish council approved minutes confirming the dates set)
- The Parish Council has complied with the publication requirements for the 2021/22 AGAR.

The conduct of this audit complied with the standards set out in GIAS.

1.3 CONCLUSION

Taking account of the issues identified, in our opinion the Parish Council can take Substantial Assurance that the controls upon which the Parish Council relies to manage this area, as currently laid down and operated, are consistently applied and effective. However, we have identified issues that if not addressed, increase the likelihood of risk materialising in this area.

The above conclusions feeding into the overall assurance level are based on the evidence available and obtained during the review.

Application of and compliance with control framework

All controls as noted above have been reviewed and compliance is considered to be satisfactory.

1.4 RECOMMENDATIONS SUMMARY

The following tables highlight the number and categories of recommendations made. The Action Plan at Section 2 details the specific recommendations made as well as agreed management actions to implement them.

Recommendations made during this audit:

	High	Medium	Low
		2	1
Total		2	

We have also made two suggestions which may enhance the controls already in place. This relates to the review of the Financial Regulations in reference to the use of cheques and confirmation that computer records are backed up and retained separately.

2 ACTION PLAN

The priority of the recommendations made is as follows:

Priority	Description
High	Recommendations are prioritised to reflect our assessment of risk associated with the control weaknesses.
Medium	
Low	
Suggestion	These are not formal recommendations that impact our overall opinion but used to highlight a suggestion or idea that management may want to consider.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Parish Council Comment	Implementation Date	Parish Councillor or Officer Responsible
1	At the next review of the Financial Regulations consideration to be given to amending the reference to cheques and paying in slips.	Suggestion				
1a	Please confirm that adequate computer back up facilities exist.	Suggestion				
3	That the Register of Interest form for the latest appointed councillor be fully completed.	Low				
8	Whilst it is excellent practice to review and update the risk assessment documentation on an annual basis, it is also important to ensure that risk is an agenda item for each meeting and is noted even if no aspect requires discussion.	Medium				

Ref	Recommendation	Categorisation	Accepted (Y/N)	Parish Council Comment	Implementation Date	Parish Councillor or Officer Responsible
11	Although it may not be possible for the Finance Councillor to physically sign the electronic invoice, the payments listing could indicate the actual invoice reviewed rather than just signing the whole of the payments list.	Medium				

3 FINDINGS AND RECOMMENDATIONS

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
1	Risk: The Parish Councils Standing Orders and Financial Regulations have not been met.				
1	<p>The Parish Council has formally adopted Standing Orders and Financial Regulations.</p> <p>These are based on NALC'S current models.</p>	Y	<p>We confirmed from review that the Parish Council have in place formal Standing Orders which were noted as originally adopted by the Council at their May 2014 meeting.</p> <p>They have been regularly reviewed and revised and we confirmed from review of the minutes that the revised copy of the Standing Orders was updated at the 5th September 2022 meeting and approved at the March 13th 2023 meeting.</p> <p>We confirmed that the Financial Regulations have also been updated at the 5th September 2022 and approved at the March 13th 2023 meeting.</p> <p>However, our review noted that cheques and paying slips are still being included within the Financial Regulations document. The Parish Council no longer use cheques or paying in slips so this could be amended at the next review.</p> <p>The Financial Regulations also note that back-ups be maintained from all business use computers and that this should be stored separately. This should include lap tops and other electronic devices used by Parish Councillors for Parish Council business.</p>	<p>At the next review of the Financial Regulations consideration to be given to amending the reference to cheques and paying in slips.</p> <p>Please confirm that adequate computer back up facilities exist.</p>	<p>Suggestion</p> <p>Suggestion</p>
2	The Clerk of the Council is designated as the Proper Officer and is also appointed as the Responsible Financial Officer.	Y	From a review of the Standing Orders, the Clerk to the Council is designated as the Proper Officer and a review of the Financial Regulations confirmed that the Clerk to the Council is designated as the Responsible Financial Officer.		
3	Member Declaration of Acceptance and Register of Members	Y	From our review of the Register of Members and Declarations of Acceptance documentation it was	That the Register of Interest form for the latest	Low

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	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
	maintained for all Councillors.		noted that four were signed as at 8/5/21 and one as at 8/9/22. The Register of Interest form for the latest appointed councillor has not been fully completed with the last three sections showing no entry.	appointed councillor be fully completed.	
4	Internal financial controls are as per Standing Orders and Financial Regulations.	Y	<p>From discussion with the Responsible Financial Officer and a review of documents listed on the Parish Council website a review of internal controls is conducted on an annual basis and a statement to this effect is published.</p> <p>A review of Standing Orders and Financial Regulations confirmed that financial controls are documented.</p> <p>These include Annual Procedures, which include the Annual Budget Process, the appointment of an Internal Auditor, banking arrangements with a minimum of two signatories, all purchases of services, tendering arrangements, payment of creditors, etc. which are supported by invoices or other appropriate documents, the reporting of accounts, the recording of assets, and risk assessments.</p> <p>These controls are monitored and reviewed by Internal Audit as a matter of course.</p>		
5	Year End Accounts have been prepared on an appropriate accounting basis.	Y	<p>A review of the year-end accounts for 31/3/2023 noted that the accounting methodology is based on a Receipts and Payments system and recorded on an electronic system called Scribe. This system replaced the Excel spreadsheet during the course of the year.</p> <p>Scribe gives a detailed analysis of receipts and payments for the year and maintains all records necessary for the efficient running of the Parish Council financial affairs.</p> <p>All transactions were checked from the bank</p>		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			<p>statements back to the system.</p> <p>Financial reports have been presented to each Parish Council meeting and recorded as approved in the minutes.</p> <p>The Finance Report for March 2023 has been completed but will not be formally presented to the full council meeting until the 15th May 2023 meeting.</p> <p>However, from discussion it was confirmed that the accounts were emailed to the Parish Councillors for their information and verification.</p>		
6	The Annual Accounts agree with the accounting working papers.	Y	<p>Annual Accounts have been drawn up in the traditional format on Scribe and a bank reconciliation has been completed and calculations and entries agreed.</p> <p>Supporting bank statements with an agreed bank reconciliation have been produced and presented to regular meetings.</p> <p>Appropriate documentation to evidence transactions is also available and we have confirmed its review.</p> <p>It should be noted that all transactions are enacted electronically.</p>		
2	Risk: Risk is not assessed and managed effectively.				
7	All items from the council meetings are minuted.	Y	We reviewed the minutes for the period April 2022 to March 2023. It should be noted that there are only 4 meetings per year including the Annual Parish Meeting. These meetings are in May, September, December and March.		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			<p>From our review of the minutes, they did not identify any unusual activity but did indicate that the activity in relation to the Section 106 project is drawing to a conclusion.</p> <p>It was noted that at the May 2022 meeting it was agreed that the Section 106 bank account be used as a dedicated bank account for Simpson Village Hall Hire and Ashland Lakeside Hire.</p>		
8	There is a Risk Assessment Policy which is reviewed and updated on a regular basis.	Y	<p>The Parish Council have produced a formal Risk Assessment policy document originally dated and approved on the 6th March 2017.</p> <p>From review of the 2022/23 minutes, it was noted that following an internal audit recommendation, at the May 2022 meeting the Parish Council agreed to update the risk assessment document at the next meeting (September) and to review the document at least yearly.</p> <p>The minutes evidenced that it was updated at the September 2022 meeting.</p> <p>The minutes for March 2023 evidenced that the Financial Risk Assessment document had been reviewed and agreed.</p> <p>There was, however, no mention of risk assessment at the December 2022 meeting and a review of the agenda did not note a risk review for discussion.</p> <p>There is a risk therefore that not all aspects of risk are being reviewed and councillors should be made aware of this.</p>	Whilst it is excellent practice to review and update the risk assessment documentation on an annual basis, it is also important to ensure that risk is an agenda item for each meeting and is noted even if no aspect requires discussion.	Medium

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
9	Insurance cover is set as per insurance company advice.	Y	<p>There is a Local Council Policy called Select for Local Councils issued by Zurich. This has been taken out for a 3-year period at a cost of £1958.51 per annum.</p> <p>This covers the period to February 2026.</p> <p>Cover includes Ashland Lakeside.</p> <p>This includes Buildings, Material Damage, Business Interruption, All Risks, Money, Public Liability, Hirers Liability, Employer Liability, Libel and Slander, Fidelity Guarantee, Legal Expenses, etc.</p> <p>We confirmed from review that the policy is in place.</p>		
3	Risk: Income and Expenditure is not correct and valid.				
10	<p>Reasonable steps are taken to purchase at a competitive price and provide Value for Money. There has been no de minimis amount set.</p> <p>All payments shall be transacted by BACS or other instructions to the Council's bankers.</p>	Y	<p>From a review of the Standing Orders, it was confirmed that with the exception of minor items, all creditors are paid by BACS.</p> <p>Discussion revealed that Councillors and the RFO / Clerk purchases sundry items personally and they are reimbursed by BACS.</p> <p>This expenditure is supported by appropriately authorised expenses claims submitted by the claimant.</p>		
11	<p>Suitably authorised and minuted invoices support all payments.</p> <p>All invoices are signed and referred back to the minute book.</p> <p>All receipts are treated similarly.</p>	Y	<p>A sample of invoices and receipts selected from the Scribe system were checked to the bank statements for validity.</p> <p>The majority of invoices are now received electronically and input by the RFO directly to the Scribe system.</p> <p>The Financial Regulations state that all invoices for payment shall be examined, verified and certified by the RFO to confirm that the works, goods or services</p>	Although it may not be possible for the Finance Councillor to physically sign the electronic invoice, the payments listing could indicate the actual invoice reviewed rather than just signing the whole of the payments list.	Low

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			<p>to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.</p> <p>Most payments are made by BACS and prior to payment the RFO requires instructions for payment and approval from a minimum of four councillors.</p> <p>Whilst it is not practical to always fully comply with these instructions, the invoice should at least indicate that it has been reviewed by a councillor and the RFO.</p> <p>We confirmed by review that the Council minutes reflect the presentation of the RFO finance report and its approval and the list of invoices for payment and authorisation accompanies the Parish Council meeting minutes.</p> <p>Following a recommendation by Internal Audit it was agreed by the Parish Council that the Finance Councillor would check a sample of invoices and receipts prior to every meeting of the Parish Council.</p> <p>However, from a review of a random sample of invoices on the Scribe system, the invoices on the system did not show evidence of Councillor review, although the payments listing did.</p> <p>We also noted that no orders had been raised or entered onto the system for any goods or services during the year.</p> <p>There is a risk that invoices may not be independently reviewed and if orders are not raised that goods may be ordered without the appropriate authority.</p>	Please confirm that it is correct that no orders have been raised on Scribe for goods and services during the year.	
12	S137 expenditure is within statutory limits and is easily identified in the accounting records.	Y	From discussion and review of the minutes, the bank statements and the accounting system there has been no expenditure relating to S137 evidenced within the		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			accounting year.		
13	All income is recorded upon receipt in the accounting system.	Y	We confirmed from review and checking to bank statements, receipts and other documents that it is clear that income received is received electronically and therefore banked promptly.		
14	The precept recorded is per Council notification.	Y	We confirmed by discussion and review of the return made to the Council that the correct precept has been calculated in accordance with the notification.		
15	All cash receipts are retained by the clerk and banked promptly.	Y	It was confirmed by discussion that no cash is handled and therefore no special cash security arrangements apart from those of common sense are required.		
16	Debtors and creditors have been treated correctly and properly recorded.	Y	We have confirmed from a review of the accounting system that the basis is Receipts and Payments and therefore there are no debtors or creditors.		
17	The salary paid to the clerk of the council is under regular review and is formally approved by the Parish Council.	Y	<p>From review of the records, it is confirmed that appropriate records are maintained in relation to the Parish Clerk' salary.</p> <p>A payroll services agency is used by the Parish Council for employees and deductions and returns to HMRC are managed by the agency and reported to the Parish Council accordingly.</p> <p>The Parish Council at regular meetings, which are fully minuted, agrees the Clerks salary and any increases that may be awarded are in line with NJC scales.</p>		
18	PAYE/NIC is correctly operated and deducted.	Y	<p>From discussion it was confirmed that the Parish Council operate PAYE /NIC on the salary of the Clerk and the Village Hall cleaner and this is administered by the payroll agency.</p> <p>Quarterly reports outlining the PAYE / NIC liability are submitted by the agency to the Parish Council.</p>		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			A review of this documentation confirmed that PAYE and NIC are properly accounted for.		
19	Other payments to the Clerk \ RFO are for personal reimbursement for expenditure incurred.	Y	From a review of the the minutes, it was confirmed that all payments to the Clerk \ RFO are approved at a parish council meeting along with other expenditure.		
4	Risk: VAT is not appropriately accounted for.				
20	VAT is identified and recorded in the accounting records and payments have been reclaimed.	Y	From a review of the Financial Statement produced at the year-end the VAT reclaim has now been made. The Scribe system contains a VAT account and reflects the individual amounts.		
5	Risk: That appropriate books of account have not been properly kept throughout the year.				
21	The Responsible Financial Officer maintains the accounting records on a regular basis with reports to each Parish Council meeting.	Y	A review of the meeting minutes for the year indicate that financial reports are presented by the RFO at each meeting and agreed by the Parish Council. Bank Statements and the Scribe system confirmed that the records were completed to the end of March 2023 and the bank balance was reconciled correctly.		
22	Accounts are produced on a regular basis throughout the year for review by the councillors and a final version is produced at the year-end of 31 st March. The Parish Councils policy is that the balances at the end of the accounting period are carried forward to the start of the new financial period.	Y	We confirmed by reviewing the Scribe Financial Management system at the end of the accounting period at 31 st March 2023 that the balances concur with the entries on the bank statements and that the bank statements reconcile correctly. The meeting minutes reflect Councillor agreement to the Financial Reports. Whilst the Financial Summary for the end of year will not be presented to the full Council until their May 2023 meeting, it is evident that this summary has been prepared in a timely manner and that councillors will be aware of the content prior to this meeting.		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			<p>The Parish Council has a reserves policy in place to ensure that funds are available to cover operational and other contingencies, which is in line with governmental requirements, and these reserves will be put towards funding future devolved responsibilities, the Village Hall and Ashland Lakeside.</p> <p>There was also a reserve account for the Section 106 project. However, this account has now been designated as the account for the Village Hall and Ashland Lakeside hiring fees.</p>		
6	Risk: Account reconciliations are not timely and accurate				
23	<p>There are three bank accounts maintained with Nat West. These are:</p> <p>Account No1: Business Current Account.</p> <p>Account No 2: Business Reserves Account</p> <p>Account No3: Business Current Account (Village Hall and Ashland Lakeside hiring fees.)</p> <p>Reconciliations are carried out on a regular monthly basis and presented to each Parish Council meeting and for the year end.</p>	Y	<p>We confirmed from discussion and review of the financial reports that regular reconciliations are reported to the Parish Council and agreed by them.</p> <p>We confirmed that they are correct.</p> <p>The bank reconciliation at the year end is accurately reflected in the Financial Management Statement.</p> <p>Account No 3 Business Current Account has now been redesignated as the Village Hall and Ashland Lakeside hiring fees.</p>		
24	<p>There are no unexplained balancing entries.</p>	Y	<p>We confirmed from a review of the bank reconciliation for the end of year that there are no unexplained balancing entries.</p>		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
7	Risk: The annual precept request is not the result of a proper budgetary process and is not appropriately monitored.				
25	An annual budget in support of the Precept is always prepared.	Y	<p>From a review of the working papers prepared for the budget it is confirmed that the budget supports the precept.</p> <p>The precept was discussed in the December 2022 Parish Council meeting where it was decided to agree a 2.0% reduction to the precept, which it was stated translates as a 5.6% decrease (equivalent to a £5.81 for a Band D property) in real terms because of the increase in the tax base.</p>		
26	Actual expenditure against the budget is regularly reported to the Council?	Y	<p>From a review of the minutes, expenditure against budget is regularly reported.</p> <p>Bank balances are reported at the required intervals and individual agreed and expected expenditure is reported at each meeting.</p>		
27	All budget variances are discussed at council meetings.	Y	<p>We confirmed from a review of the budget documentation, and the Financial Management Statement for the year to March 2023 that there are no unexplained variances arising.</p> <p>Individual variances are not reported. However, variances greater than 15% between the previous Annual Governance and Accountability Return (AGAR) and the current return are required to be reported on the return. The AGAR variances report supports this.</p>		
8	Risk: Asset and investment registers are not accurate				
28	<p>The Asset /Investment registers are up to date with recorded valuations as per the annual accounts.</p> <p>Insurance cover is seen as adequate for these valuations.</p>	Y	<p>From discussion and review of the Register of Assets for 2021/22 it was confirmed that the asset register was updated during the year and the valuation is as per the Annual Accounts and AGAR.</p> <p>(It should be noted that the register was reviewed in</p>		

	Controls (actual and/or missing)	Adequate Design (yes/no)	Test Result / Implications	Recommendation	Categorisation
			<p>May 2021).</p> <p>The Parish Council have taken steps to review and correct the previous recommendation relating to items of small value.</p> <p>From review of the insurance policy, it is confirmed that assets as listed are adequately covered.</p>		
9	Risk: No opportunity for exercising public rights in accordance with the requirements of the Accounts and Audit Regulations.				
29	The Parish Council ensures that the correct notices are displayed, relating to the Period for the Exercise of Public Rights, as required by the Accounts and Audit Regulations.	Y	<p>We confirmed from review of the notices and the website that the Parish Council, during the previous year (2020/21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by the notice published on the website and /or parish council approved minutes confirming the dates set)</p> <p>From our review it was noted that the External Auditors made no comments regarding the completion of the AGAR and that all previous issues had been correctly addressed.</p>		
10	Risk: The Parish Council does not comply with the Transparency Code for smaller authorities.				
30	Compliance with the Transparency Code applies to Smaller Authorities with turn over less that £25000.00.	Y	<p>This aspect does not apply to Simpson and Ashland Parish Council.</p> <p>NFA</p>		