



Clerk to the Council  
Capel Parish Council  
55a The Street  
Capel  
Surrey  
RH5 5LD

3<sup>rd</sup> June 2025

Dear Jan

**Re: Capel Parish Council**  
**Internal Audit Year Ended 31 March 2025 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside any interim audit reports issued. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

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

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

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

**Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

### Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

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

### Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

### Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

### Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website [www.capel-pc.gov.uk](http://www.capel-pc.gov.uk)

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### Final Audit 2023/24 - Points Carried Forward

Audit Point	Audit Findings	Council comments
<b>Risk management</b>	The council has not made provision in the accounts for the unpaid employers HMRC payments. I recommend at the very least earmarking reserves for this purpose. In my opinion the governance statement cannot be signed off for this element.	Completed
<b>Payroll</b>	<p>The council does not have access to the government gateway for PAYE so I was unable to check if they were up to date with payments from HMRC perspective. I recommend the council sign up for a gateway account. <a href="https://www.gov.uk/log-in-register-hmrc-online-services">https://www.gov.uk/log-in-register-hmrc-online-services</a>. I contacted the payroll provider and was informed that there is <b>an historic debt of £58.15</b> and she provided a download from HMRC in evidence of this.</p> <p>In reviewing the tax payments made to HMRC it was noted that whilst PAYE was being paid to HMRC no employers national insurance has been paid, although calculated and showing on the payroll reports. I queried this with the clerk and was provided with email evidence from the payroll provider stipulating only PAYE was due. <b>This is not correct.</b> I raised this with the payroll provider and the employment allowance has been claimed for the tax yearers ended 5<sup>th</sup> of April 2021,22,23 and the current 2023/24 tax year. <b>Local authorities are not permitted to claim the employment allowance. I asked for the amounts to be totalled and the payroll provider has provided a breakdown showing £13,114.97 will need to be repaid to HMRC in unpaid employer's national insurance.</b></p> <ul style="list-style-type: none"> <li>• 5<sup>th</sup> April 2021 £2,268.04</li> <li>• 5<sup>th</sup> April 2022 £4,443.58</li> <li>• 5<sup>th</sup> April 2023 £4,082.00</li> <li>• 5<sup>th</sup> April 2024 £2,321.35 – now settled</li> </ul> <p>It will be necessary for the payroll provider to submit corrections to the payroll so that HMRC can correct the record. There may well be interest and penalties to settle as well.</p>	Completed

### Interim Audit 2024/25 - Points Carried Forward

Audit Point	Audit Findings	Council comments
<b>Governance</b>	<p>The ICO has issued guidance stating that <i>“any background documents which are referred to in the agenda or minutes or were circulated in preparation for the meeting. These are considered part of the agenda.”</i> The Freedom of Information Act 2000 (FOIA).</p> <p>I remind council of its legal requirement to make available background papers to the agenda, as outlined by the Information Commissioner's Office. This includes website copies. (Page 3 of this link) <a href="https://ico.org.uk/minutesandagendas.pdf">ico.org.uk/minutesandagendas.pdf</a></p> <p>I remind council that it is good practice to ensure all hard copy minute pages are signed or initialled, not just the final page.</p>	On-going
<b>Financial regulations</b>	I discussed two payments with the clerk as I could not locate any evidence that, in accordance with financial regulations, these items and been pre-approved for purchase prior to commencement or ordering. I recommend a review of the financial regulation 5, to ensure compliance.	On-going

<p><b>L: PUBLICATION OF INFORMATION</b></p>	<p>The council has a Publication Policy and Freedom of Information Policy both of which are posted to the council website; however the publication policy does not contain the detail of the scheme on the requirements.</p> <p>I was unable to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.</p>	<p>Completed</p>
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## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### **Audit findings**

*Check that the council's Finance Regulations are being routinely followed.*

Further to the testing conducted at the interim audit, I checked a sample of invoices and payments made towards the end of the financial year. I was able to confirm amounts processed matched the amounts paid on the bank statements, were consistent with the associated invoice and had been approved in accordance with the council's adopted Financial Regulations.

I am satisfied the requirements of this control objective were met for 2024/25.

## C. RISK MANAGEMENT AND INSURANCE

### **Internal audit requirement**

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

### **Audit findings**

I asked if assertion 8 of the annual governance statement had any impact on the council. There is no impact.

*"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."*

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

I am satisfied the requirements of this control objective were met for 2024/25.

## D. BUDGET, PRECEPT AND RESERVES

### **Internal audit requirement**

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### **Audit findings**

I have reviewed the income and expenditure against budget and note that overall the expenditure was 4% over budget. The council is made aware each month of budget performance. This suggests that the council budget was set appropriately and has been carefully monitored throughout the year.

At the end of the financial year, the council held £69,383 of total reserves. There are currently no formally designated earmarked reserves, although council is discussing a wish list of future items. If this is the case council should be aware that it can only really earmark up to £45k before the general reserve would be deemed too low for a council of this size.

The Smaller Authorities Proper Practices Panel (SAPPP) formally JPAG Practitioner's guide states 'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure' (para 5.33).

I estimate the net revenue expenditure to be in the region of £100k per annum, this will give a general reserve balance range of £25k to £100k. The general reserve balance is within the recommended range.

I am satisfied the requirements of this control objective were met for 2024/25.

## G. PAYROLL

### **Internal audit requirement**

*Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm this includes only salary payments, HMRC payments and pension contributions.

An adjustment was made to reallocate from box 6 the employers national insurance that needs to be shown in box 4.

I am satisfied the requirements of this control objective were met for 2024/25.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

I confirmed to third party evidence the interest, capital and end of year loan balances on the PWLB loans as shown in boxes 5 & 10 of the AGAR. There we no errors.

I am satisfied the requirements of this control objective were met for 2024/25.

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and cashbooks and found no errors. The balances agreed to the end of year AGAR.

The council benefits from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council also has an adopted investment strategy on its website.

I am satisfied the requirements of this control objective were met for 2024/25.

## J. YEAR END ACCOUNTS

### Internal audit requirement

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.*

### Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

### Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2023/24 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts.

## Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	39,488	70,909	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	109,026	112,600	Figure confirmed to central precept record
3	Total other receipts	39,260	29,278	Agrees to underlying accounting records
4	Staff costs	38,529	38,923+11,048 = £49,971	Adjusted to include employers national insurance. Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	7,354	7,354	Confirmed to PWLB documents
6	All other payments	70,982	97,127-11,048 = £86,079	Agrees to underlying accounting records – reallocate of employers NI
7	Balances carried forward	70,909	69,383	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	70,909	69,383	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	523,476	524,101	Matches asset register total and changes from previous year have been traced
10	Total borrowings	77,493	72,340	Confirmed to PWLB documents

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		<input checked="" type="checkbox"/>		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			<input checked="" type="checkbox"/>	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

### Audit findings

The year-end accounts have been correctly prepared on an receipts & payments basis with no requirement for a box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has been completed to explain the variances where required.

I am satisfied the requirements of this control objective were met for 2024/25.



## K. LIMITED ASSURANCE REVIEW

### Internal audit requirement

*IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*

### Audit findings

The council did not certify itself exempt in 2023/24 due to not exceeding the income and expenditure limits therefore this test does not apply.

## L: PUBLICATION OF INFORMATION

### Internal audit requirement

*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*

### Audit findings

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/ukSI/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). [https://www.legislation.gov.uk/ukSI/2015/494/pdfs/ukSIem\\_20150494\\_en.pdf](https://www.legislation.gov.uk/ukSI/2015/494/pdfs/ukSIem_20150494_en.pdf)

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> & [https://ico.org.uk/media/for-organisations/documents/1266/parish\\_council\\_information\\_guide.doc](https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc)

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income and expenditure less than £200k but greater than £25k and as such falls outside the scope of both sets of transparency codes; however, it is recommended as best practice to publish information in line with the requirements of the Local Government Transparency Code 2015.

I reviewed the model publication scheme requirements and can confirm the council has a dedicated web page in place to cover the requirements.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2023/24 inclusive.

I am satisfied the requirements of this control objective were met for 2024/25.

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

*In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.*

*(During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*

**Audit findings**

Inspection – key dates	2023/24	2024/25 Proposed
Date AGAR signed by council	20 <sup>th</sup> May	16 <sup>th</sup> June
Date inspection notice issued	21 <sup>st</sup> May	17 <sup>th</sup> June
Inspection period begins	3 <sup>rd</sup> June 2024	18 <sup>th</sup> June
Inspection period ends	12 <sup>th</sup> July 2024	29 <sup>th</sup> July
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

I am satisfied the requirements of this control objective were met for 2024/25.

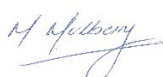
**Achievement of control assertions at year-end audit date**

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	<input checked="" type="checkbox"/>		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	<input checked="" type="checkbox"/>		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	<input checked="" type="checkbox"/>		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	<input checked="" type="checkbox"/>		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			<input checked="" type="checkbox"/> None
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H	Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I	Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			<input checked="" type="checkbox"/> N/a
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	<input checked="" type="checkbox"/>		
M	M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.  (During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	<input checked="" type="checkbox"/>		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			<input checked="" type="checkbox"/> N/a

Should you have any queries please do not hesitate to contact me.

Yours sincerely



**Mark Mulberry**

**Mulberry Local Authority Services Ltd**

**Year-End Audit - Points Carried Forward**

None at the year end

Audit Point	Audit Findings	Council comments