

All income has been properly recorded and promptly banked where applicable. The council does not deal in cash items. VAT has been properly accounted for and I expect that the council will if it has not already done so submit and claim for reimbursement in this financial year.

**F The Council does not operate a petty cash system**

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

Salaries to employees were paid in accordance with the authority's approvals and PAYE and NI Insurance requirements were properly applied,

**H Assets and Investment Registers were complete and accurately and properly maintained.**

The Council has an assets register which is complete and properly maintained however I am unable to find this on the website.

**I Periodic Bank account reconciliations were properly carried out during the year.**

Bank Reconciliations were carried out throughout the year and these have been signed off by a member of the council at the meeting where it has been presented to the council.

**J Accounting Statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book and supported by an adequate audit trail from underlying records.**

These have all been properly prepared and there is an audit trail to support this.

**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.**

The council met the exemption criteria and there is a certificate of exemption on the website within the AGAR papers, however I cannot find an individual item in the minutes stating that it declared itself as Exempt.

**L The Authority published the required information on a website up to date at the time of the Internal Audit in accordance with any relevant legislation.**

The Authority has published all the required information on its website.

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

The Authority has complied with the regulations. The Notice of Public Rights for 2024/2025 is displayed on the website.

**N The Authority has complied with the publication requirements for 2024/2025 AGAR**

The authority has complied with the publication requirements and published the AGAR forms on the website, however they are completed but not signed off. There is no record of them being agreed in the minutes.

**O Trust Funds**

The authority has no trust funds.

*Lorna Pardoe*

4<sup>th</sup> June 2026