

Iain Lynch
Town Clerk

Farnham Town Council

11 April 2024

Dear Iain

Farnham Town Council - Internal Audit 23-24

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 no comments.

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 completed over three visits. Interim audits were carried out on 20 November and 25 March, these concentrated on in year financial transactions and governance controls. The final audit was completed on 11 April and concentrated on the statement of accounts and balance sheet.

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Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

A: Books of Account

First Interim Audit

The Council uses the RBS Omega accounting system to report and record the financial transactions of the Council. This is a well-established accounting system specifically designed to be used in the town and parish council sector. A review of the cashbook shows that all data fields are being entered and supporting documentation is easily located, from references recorded on the general ledger. Accounting records and all reconciliations tested were up to date at the time of the audit.

I have tested the brought forward balances in the accounting system against the audited prior year annual return. These agreed:

Opening balance sheet 23-24 (on accounting system)	- £2,014,359
Box 7 Audited 22-23 accounts	- £2,014,359

I confirmed that the Council's VAT returns were up to date, with the most recent claim for the 3 months to 30 September 2023 submitted to HMRC on 12 October 2023. I checked that balances in the return could be agreed to schedules produced by the accounting system. VAT reclaimed was £12,609. This has been checked in to the Council's bank account, received on 18 October.

The Council received a clear audit certificate from the external auditors in 22-23, so there is nothing to take forward to the current accounting year.

The Council discussed my last audit report at the April 27th meeting of Full Council. I am satisfied that the Council considers recommendations of internal audit, as required by point 7 on the annual governance statement. I follow up outstanding points at Appendix B below. My first interim report was reviewed at the Full Council meeting in January 2024.

Final Audit

The Council supplied the annual return report from the RBS accounting system for the year end audit. I have checked figures in this report back to detailed year end reports produced from the accounting system:

- All comparatives reported in the financial statements have been agreed back to the audited 22-23 accounts, as published on the council website.
- Accounting statements agreed to detailed annual return reports
- Box 7 - balances carried / brought forward – agreed to balance sheet
- Box 9 - fixed assets - agreed to asset register

The year end VAT return has been compiled, ready for submission to HMRC. VAT to be reclaimed is £43,629. This agrees to VAT debtor balance on the balance sheet, recorded in the VAT control account.

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

Governance

Financial Regulations and Standing Orders were last reviewed and approved at the Full Council meeting in March 2023 – minute C101/22. Financial regulations are based on the template provided by NALC and are thus compliant with sector best practice. The Council are aware that a redraft of the model financial regulations is being worked on by NALC. This will need to be taken into consideration when the Council next reviews its own regulations.

Expenditure and payments to suppliers

The Council has a clear procedure for making payments to third parties. A payment run is processed each Wednesday by the Council's Bookkeeper, who collates invoices due for payment. These invoices are matched to purchase orders that have been authorised by the relevant budget holder, and countersigned by the Town Clerk.

The invoice is then entered on to the purchase ledger by the Bookkeeper, and is marked as ready for payment. A BACS run is produced by the accounting system, this is checked and loaded into the Council's bank account, where payments sit ready for authorisation by the appointed councillors.

Any urgent payments required are set up by the Bookkeeper on receipt of properly authorised payment instructions. These are set up at bank by the bookkeeper, and authorised by 2 bank signatory councillors at bank. There are currently 2 councillors set up with online authorisation rights. 2 additional councillors are being trained up, prior to being added to the signatory panel.

At each meeting of the Finance Working Group, details of all payments made are made available for inspection by councillors.

This is a robust system, compliant with Financial Regulations and with evidence of separation of duties within the payment process.

I selected a sample of 12 expenditure transactions from the cashbook, and I was able to confirm for all transactions that:

- Transactions could be agreed back to a VAT invoice
- Purchase order was on file, authorised by the Town Clerk and budget holder For payments above £10K a councillor signature was also viewed
- VAT accounting correct
- Expenditure appropriate for the Council
- For internal bank transfers recorded on the cash book, I checked debits and credits on relevant bank statements.

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For 2 payment runs, I reviewed emails sent by authorising councillors to the accountant to confirm approval of payments had occurred. I also checked that 3 quotes had been obtained for the refurbishment of the lift in the Council Office.

2nd interim and final audits

Non pay expenditure per box 6 to the accounts amounted to £ 1,067,677, down from £1,213,089 in 22-23 .

I tested a further sample of transactions from months 8 to 11 of the 23-24 financial year. For all transactions tested I was able to confirm:

- Transactions could be agreed back to a VAT invoice
- Purchase order was on file, authorised by the Town Clerk and budget holder.
- VAT accounting correct
- Expenditure appropriate for the Council

Emails confirming which councillors have authorised the transaction at bank are now retained. This is an important check as it acts as an electronic signature on payments made by bank transfer, something required by financial regulation 5.2. Emails had been sent in by one councillor only for 2 transactions tested. Emails should be sent to the bookkeeper by both authorising councillors for each payment run. The Council is training additional an additional councillor to process payments, it is important that sufficient numbers are in place to cover absences or changes of councillor.

Accrued expenditure at year end was £45,385. 2 items were tested:

- Waverley BC - £21,105 – This is an estimate of utility costs owed for energy consumed in 23-24.
- Ground Anchors - £7,400 – this was discussed with the Town Clerk, it has been confirmed that the accrual has been cancelled and the accounts amended.

The Council has provided sufficient information to enable me to sign off compliance with this control objective.

C: Risk Management & Insurance

First Interim Audit

The Council has a risk management strategy in place and monitors and reviews risk on an ongoing basis. This is due to be considered at Strategic Finance Committee in January and will then be reviewed at Full Council in either January or March. I will review the risk assessment at my next audit.

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The Council is insured by Zurich Municipal, on a standard local authority policy. I reviewed the Council's insurance schedule. The policy was in date, with an expiry date of 29 April 2024. 8 buildings are insured, with an insurance value of £4.4 million. Other assets insured include Christmas lights at £83K, bus stops at £108K and CCTV at £111K. Gostrey Meadow playground is listed and insured at £60K.

Fidelity insurance cover is set at £2million. Cash and investment holdings can exceed this balance. I recommend that fidelity cover is added to the risk assessment, together with an explanation of mitigating controls in place to prevent transfer of monies above the insurance level out of the Council's bank accounts.

Second Interim Audit

The Town Clerk confirmed that fidelity insurance cover has been increased to £5m.

The Council has completed the review of the risk assessment for 23-24 (minute c98/23 January Full Council). This was completed after consideration of risks by Working Groups and completion of an independent risk review by Worknest. I have reviewed the risk assessment, it appears comprehensive and there is evidence of update in 23-24. I have one recommendation. The Council should consider completing a cyber risk assessment in 24-25, with the assistance of the ICT contractor. The aim of this review is to document existing controls against cyber risks and to identify any areas where controls may need to be strengthened.

The Council has confirmed that adequate arrangements for the back up of ICT data are in place. Computer data is backed up to 4 NAS drives in the Council Office, with remote back up at the Depot. The ICT tests back up every 6 months.

The Council has provided sufficient information to enable me to sign off compliance with this control objective.

D. Budget, Precept & Reserves

First Interim Audit

The Council was in the process of finalising the budgets for 24-25 at the time of my audit. Working groups are examining budget options, and I understand that the 24-25 budget was discussed at the Council's strategy day. The draft budget is due to be considered by the Strategy and Resources Working Group then Full Council in December. The precept will be confirmed at the January meeting. I am satisfied that precepting authority deadlines will be met.

I have confirmed that regular budget monitoring reports are issued to the Strategy and Finance Working Group. Quarter 2 outturn report was presented to the October meeting and subsequently to Full Council. The following reports are produced each quarter:

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- Trial Balance
- Income and expenditure report
- Debtors outstanding
- Statement of investments

The September reports were reported to the October 17th Strategy and Resources meeting, so financial reporting is timely. I reviewed the budget monitoring report. At the end of period 6 expenditure amounted to around 46% of budget, and income was ahead of budget. The agenda papers show proper review of the budget monitoring report by councillors. The Council is meeting the requirements of financial regulations in this area.

Second Interim Audit

The Council approved the budget and precept for 24-25 at the January 24 meeting of Full Council (minute 97/23). The 2024/25 precept has been set at £1,424,818. The budget was approved alongside the precept, with £22k being used from the general reserve to bring the 24-25 budget into balance.

Final Audit

Reserves at 31 March 2024 were £2,148,164 (22-23 £2,014,359).

General reserves at year end were £503,365. This represents 38% of precept, within recommended levels set out in the NALC Practitioners' Guide. I consider this level of general reserve to be appropriate for Farnham, given the level of precept, and well developed earmarked reserves.

Earmarked reserves at 31.3.24 were £1,645K. £406K is held in Community Infrastructure Levy (CIL) reserves. The remainder is held in earmarked reserves to support the Council's asset base (eg Public Convenience Reserve £210K), fund future projects (eg Neighbourhood Plan £30K) and cover contingencies (eg elections £46K).

The Council is due to next review reserve balances at the Strategy and Resources working group meeting in April 2024.

E: Income

First Interim Audit

I selected a sample of income transactions from the cashbook for the first 7 months of the financial year. For all transactions sampled, I was able to confirm the following:

- Cashbook transaction agreed to schedule of deposits received
- Cashbook transaction checked to receipt at bank
- Highest value item agreed to invoice
- Invoice agreed to relevant schedule of fees and charges or other supporting documentation
- Events invoices agreed to booking records

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- VAT accounted for correctly

My sample covered burial fees, food festival, lease income and events income. I am satisfied that the Council is billing accurately and collecting income across all income streams tested.

I have reviewed the Council's debtors ledger. At the time of the audit, debts outstanding stood at £17K. Of this, £4.6k was over 60 days old, the majority of this due on one invoice from Swish Fibre. This is being chased by finance staff, payment has been delayed due a takeover of the original debtor. I will follow this up at my next audit, but I am satisfied that the debtors ledger is well managed.

Second Interim and Final Audits

Precept per box 2 to the accounts was £1,315,900 (22-23 £1,231,570). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £492,172 (22-23 £683,127).

I carried out further testing of income for months 7-11 of the 23-24 financial year at my second interim audit. For all transactions tested, I was able to confirm:

- Cashbook transaction agreed to schedule of deposits received
- Cashbook transaction checked to receipt at bank
- Highest value item agreed to invoice
- Invoice agreed to relevant schedule of fees and charges or other supporting documentation

I checked the sales ledger as at 25.3.24. Debts outstanding had reduced to £6.2K, of this £2.7k was over three months old, with no evidence of significant problematic debt not under management. The Swish debt reviewed at my previous audit has now been settled.

E. Petty Cash

Second Interim Audit

I confirmed that the petty cash has been checked. The Bookkeeper counted petty cash on 21.3.24, cash counted was reconciled to the accounting system and the petty cash log.

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G. Payroll

Second Interim and Final Audits

Staff costs per box 4 to the accounts were £606,590 (22-23 £603,595).

The RFO logged into the HMRC account on 25 March. This showed that the Council is up to date with HRMC submissions. A £10K payment was showing as outstanding. Further investigation showed this was paid by the Council on the due date, and had not yet been matched to the FTC account by HMRC. I am satisfied that the Council is up to date with HMRC payroll payments.

Payroll is processed monthly, in good time for monthly payments to staff. The Town Clerk sets up the monthly payroll on the Moorepay payroll system, and checks outputs prior to further processing.

I checked the February 2024 payroll. The cashbook payment was agreed to the payroll summary report produced by Moorepay. I selected 4 members of staff from the Moorepay report. For all staff selected I was able to agree pay to payslip. I tested gross pay for each officer, and confirmed that this could be agreed to a pay award letter. Correct scale point was applied and all scale points were checked to minutes of the HR Panel or to staff contract. Pension payment was agreed to the SCC pension return and to outputs from the payroll system.

At the final audit I confirmed that only costs relating to the employment of staff were included within staff costs in the statement of accounts, as required by the NALC Practitioners' Guide.

I am satisfied that the Council has a robust payroll system, is up to date with HMRC submissions and payments, and that staff tested are being paid in line with approved rates of pay.

H. Assets and Investments

Fixed Assets at year end were £2,859,106 (22-23 £2,811,680)

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations. Additions in 23-24 were £47,425. Additions of £20K were checked to schedule of payments relating to the cone sculpture. This was correctly added to the asset register at cost. No deletions were recorded on the asset register in 23-24

The asset register includes one long term investment - shown at cost - £250,000 – this has been confirmed as still held by the Council by reference to the year end statement from CCLA. This is a long term asset (not due to be cashed for more than 1 year at year end) so is correctly disclosed on the asset and investment register.

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I: Bank Reconciliations

First Interim Audit

The current account is reviewed twice a week by the Bookkeeper, and transactions are matched off against the cashbook as they are recorded in the Council's bank account. This is a strong control against fraud and error and ensures all income records are kept up to date. Formal reconciliation is performed promptly at each month end, by the Bookkeeper, prior to review by the Accountant.

This system is compliant with the requirement of financial regulations. There is strong separation of duties, with the accounts maintained and reconciled by officers with no signatory powers, and reporting of balances to councillors.

At 31 October 2023, the Council held the following bank and investment balances. I have reperformed month end reconciliations for accounts highlighted in green. Accounts highlighted in yellow are only reconciled as part of year end accounting procedures, bank statements are only issued annually for the these investment accounts. It is recommended that most recent bank statements or contract notes are made available to councillors carrying out the quarterly bank reconciliation review. This would provide assurance as to the location of all Council funds, not only the regularly reconciled accounts.

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Account	Balance at 30 September 2023	Reconciliation review by Internal Audit
Current	127565	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
Money Maker investment 1	150000	To be checked at year end , annual statements issued by bank
Money Maker investment 2	200000	To be checked at year end , annual statements issued by bank
Moneymaker Call Account	63218	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
CCLA investment Account	800000	To be checked at year end , quarterly statements issued by bank
Cambridge and Counties Deposit Account	247819	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
Nationwide	104142	To be checked at year end , annual statements issued by bank
Mayors Charity Account	2519	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
Money Maker investment 3	200000	To be checked at year end , annual statements issued by bank
Money Maker investment 4	400000	To be checked at year end , annual statements issued by bank
TOTAL	2295263	

The Council has an investment policy in place, as required by regulations. This was last reviewed at the Full Council meeting in January 2024.

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Accounting

Final Audit

Cash at box 8 was £2,214,469 (22-23 £2,120,597)

I have tested year end cash balances – see table below

Account	Balance at 31 March 2024	Reconciliation review by Internal Audit
Current	95701	Reconciliation checked and agreed to accounting system and bank statement 31.3.24
Money Maker investment I	100000	checked to initial deposit confirmation dated 24.3.24. Year end statement not sent by bank at time of audit
Money Maker investment I81 -	200000	checked to initial deposit confirmation dated 1.11.23 Year end statement not sent by bank at time of audit
Moneymaker Call Account	3842	Reconciliation checked and agreed to accounting system and bank statement 31.3.24
CCLA investment Account	700000	Reconciliation checked and agreed to accounting system and bank statement 31.3.24
Cambridge and Counties Deposit Account	252,801	Reconciliation checked and agreed to accounting system and bank statement 31.3.24
Nationwide	107796	Reconciliation checked and agreed to accounting system and bank statement 31.3.24
Mayors Charity Account	3471	Reconciliation checked and agreed to accounting system and bank statement 31.3.24
Money Maker investment 30832456	200000	checked to initial deposit confirmation dated 19.6.24. Year end statement not sent by bank at time of audit
Money Maker investment 80878539	400000	checked to initial deposit confirmation dated 22.2.24. Year end statement not sent by bank at time of audit
Money Maker investment 71042866	150000	checked to initial deposit confirmation dated 16.1.24. Year end statement not sent by bank at time of audit
Petty cash	857	checked to reconciled petty cash records 31.3.24
TOTAL	2214468	

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The Council should note that year end statements had not been received from the bank at the time of my audit for the accounts highlighted in yellow in the above table. I therefore vouched balances to initial deposit confirmations. The Council has requested year end statements from the bank, these should be checked and signed off by councillors as part of the bank reconciliation review, due before the AGAR is sent to external audit.

J. Year-end accounts

Satisfactory – Farnham has produced accounts on an accruals basis, it is required to do this is required as income / expenditure is in excess of £200k. A reconciliation between box 7 and 8 of the accounting statements has been prepared – the difference is due to year end debtors and creditors. A variance analysis has also been prepared for external audit, this explains changes in accounting statement values between 22-23 and 23-24.

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

As a larger Council, with income / expenditure in excess of £200K, Farnham is required to follow the 2015 Transparency Code. I reviewed the following items at my final audit:

- Expenditure – a document publishing all expenditure in excess of £100 for the period 1 April to 31 December 2023 is on the website - quarter 4 data should be added before the AGAR is sent to external audit
- Staff organisation chart at for 2024 has been published.
- Contracts over £5K – updated for 23-24 and published on the website
- Grants– updated for 23-24 and published on the website

M: Exercise of Public Rights - Inspection of Accounts

Inspection periods for 2022-23 accounts were set as follows -

Inspection - Key date	2022-23 Actual
Accounts approved at Full Council	27 April
Date of Announcement	5 June
Inspection period begins	12 June
Inspection period ends	21 July
Correct length	Yes

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I can confirm that regulations were followed and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement – inspection rights.

N: Publication requirements 2022-23 AGAR

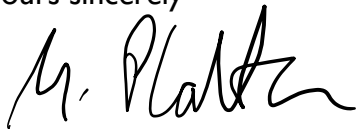
The Council received a clear audit opinion from the external auditors for 22-23. This was dated 8th September, and the Council has published the complete audited AGAR on the website, as required by regulations. The Conclusion of Audit notice was published on the Council website on 25 September, before the regulatory deadline of 30 September. The external audit certificate was reported to the October meetings of Strategy and Resources Committee and Full Council. I am satisfied regulatory requirements have been met in this area.

0. Trusteeship

The Council is trustee of the Farnham School of Science and Arts, also known as the Farnham South Street Trust, Charity Number 1146152. A separate company is operated on the Omega Accounting system, I can therefore confirm separate books of account are maintained for the Charity. The Trust holds separate meetings, these are minuted and minutes and agenda published on the Town Council website - meeting last held on 25 November 2023. The 22-23 submission of accounts and annual return was completed on 24 January 2024, before the regulatory deadline. I note that the charity has been subject to an independent examination, as required by regulations for a charity with turnover in excess of £25K.

I would like to thank you and the team at the Council for your assistance with the audit. I attach my invoice and the internal audit report from the AGAR for your consideration. I look forward to working with you again in 24-25.

Yours sincerely



Mike Platten CPFA

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Appendix A

Points Forward – Action Plan - Interim Audit 23-24

Matter Arising	Recommendation	Council Response
<p>Emails from Councillors – approval of payment runs</p>	<p>The Bookkeeper should ensure that Councillor approval emails should be retained in payment run folders. This provides evidence that the payment run was authorised in line with financial regulations. (the bank does not retain records of who authorised payments).</p>	<p>Now in place, emails from both councillors authorising payments must be sent to Bookkeeper to demonstrate compliance with Financial Regulations.</p>
<p>The Council may wish to explore extending the use of the purchase order system on the Rialtas accounting system, to replace the paper purchase orders currently used.</p>	<p>This would improve commitment accounting and reduce workload in completing and authorising purchase orders on paper.</p>	<p>Not to be actioned at present, but watching brief for future use.</p>
<p>Fidelity insurance cover is set at £2million. Cash and investment holdings can exceed this balance.</p>	<p>I recommend that fidelity cover is added to the risk assessment, together with an explanation of mitigating controls in place to prevent transfer of monies above the insurance level out of the Council's bank accounts.</p>	<p>This has been increased to £5 million</p>
<p>Bank accounts highlighted in yellow are only reconciled as part of year end accounting procedures, bank statements are only issued annually for the these investment accounts.</p>	<p>It is recommended that most recent bank statements or contract notes are made available to councillors carrying out the quarterly bank reconciliation review. This would provide assurance as to the location of all Council</p>	<p>Now being done and presented to councillors.</p>

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	funds, not only the regularly reconciled accounts.	
The Town Clerk showed that transparency data on the website has been re-organised since my last visit and is now held in a number of clearly labelled folders.	However the public view of the website is still not clear and transparency data is not easy to find. This should be reviewed, there is still an issue with how the website presents transparency data.	Website review to be completed for year-end audit.
The Council is overdependent on 2 councillors to authorise payments. This could result in issues in making payments should a councillor be unavailable.	A panel of authorising councillors should be established and authorisation duties rotated around this panel.	2 additional councillors have been trained and have been bank access tokens.

Points Forward – Action Plan - 2nd Interim and Final Audit 23-24

Matter Arising	Recommendation	Council Response
The Council should consider completing a cyber risk assessment in 24-25, with the assistance of the ICT contractor.	The aim of this review is to document existing controls against cyber risks and to identify any areas where controls may need to be strengthened.	<i>Agreed for action in 2024-25</i>

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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

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