

Iain Lynch
Town Clerk

Farnham Town Council

14 April 2025

Dear Iain

Farnham Town Council – Second Interim and Final Audits

Internal Audit 24-25

The internal audit for the 24-25 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 24-5. 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 18 December and 24 March, these concentrated on in year financial transactions and governance controls. The final audit was completed on 10 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 24-25 (on accounting system) - £2,155,565

Box 7 Audited 23-24 accounts - £2,155,565

I confirmed that the Council's VAT returns were up to date, with the most recent claim for the 3 months to 30 September 2024 submitted to HMRC on 26 November 2024. I checked that balances in the return could be agreed to schedules produced by the accounting system. VAT reclaimed was £15,401. This has been checked in to the Council's bank account, received on 28 November .

The Council received a clear audit certificate from the external auditors in 23-24, so there is nothing to take forward to the current accounting year.

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 23-24 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 8 – cash – agreed to Cash and investment report
- Box 9 - fixed assets - agreed to asset register

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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 older template provided by NALC and are thus compliant with sector best practice. Financial Regulations are next due to be reviewed in 2025, the Council should ensure that the new NALC template regulations are adopted at this review.

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. 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.

Payments made by direct debit were checked to a schedule approved at the Full Council meeting in April 2024.

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My transaction testing included a payment of £30K made to Farnham BID on 20 June 2024. I understand that this is a loan, made to provide working capital to Farnham BID in advance of the receipt of levy income from Waverley. I have reviewed the approval process and repayments relating to this loan, and have identified the following matters:

- I was unable to locate a Full Council minute recording the resolution to make the loan of £30K to the BID, although there is evidence that this transaction was considered at various working group meetings. Given the value and nature of the transaction, this should have been approved at a Full Council meeting. I recommend that retrospective approval is recorded at the next Council meeting. Going forward, novel transactions of this nature must be considered at Full Council before payment is made.
- I note that the loan from BID should have been repaid by now. The loan agreement sets out repayments of £15K due on 1st June and 1st August 2024. Nothing has been repaid to date, so the repayment from BID is now overdue. Given that the loan was made for start-up working capital, and that the BID is now in receipt of levy income, I am concerned that this loan has not yet been repaid. This must be followed up as a matter of urgency, and Farnham BID should be required to repay the £30K in full immediately. Council should be kept up to date in this matter.

2nd interim and final audits

Non pay expenditure per box 6 to the accounts amounted to £ 1,123,028, up from £1,061,276 in 23-24 .

The £30K loan was repaid by Farnham BID on 22 January 2025 – this has been checked into the cashbook.

I carried out further testing of expenditure from months 9 -12 of the financial year. For all transactions tested I was able to agree cashbook back to invoice, and to check that :

- An appropriately authorised purchase order was in place
- Evidence of authorisation of payment at bank by 2 councillors was on file (email)
- Expenditure was appropriate for the Council

Accrued expenditure at year end was £42,750. 2 items were tested:

- Waverley BC - £25,004 – This is an estimate of utility costs owed for energy consumed in 24-5.
- Literary Festival accruals - £2,637 – the Town Clerk confirmed that this accrual relates to costs for the 2025 festival.

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

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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. Worknest were due to complete their review before Christmas. This is due to be considered at Full Council in January. I will review the risk assessment at my next audit.

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 2025. 8 buildings are insured, with an insurance value of £4.68 million. Other assets insured include Christmas lights at £83K, bus stops at £113K and CCTV at £117K.

Fidelity insurance cover is set at £5million. This has been increased since my last audit and is sufficient given cash holdings at the Council.

The Clerk confirmed that Council IT data is backed up nightly on to servers at the IT contractor. A restore of backed up data, needed due to an IT outage, has been actioned since my last visit, all key data was restored as required.

2nd interim audit

The Risk Management Report for 24-25 was reviewed at the Full Council meeting on 30 January 2025 (minute c87/24b). This is supported by the annual risk assessment report commissioned by Worknest.

D. Budget, Precept & Reserves

First Interim Audit

The Council was in the process of finalising the budgets for 25-26 at the time of my audit. Working Groups have examined budget options, and the draft budget was 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 will review the approved budget and precept at my next audit.

Budget monitoring continues to occur on a quarterly basis, as required by financial regulations. The September reports were reported to the October 24th 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 50% of budget, and income was ahead of budget.

The following reports are produced each quarter:

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

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Agenda papers, and minutes demonstrate proper review of the budget monitoring report by councillors.

Second Interim audit

The Council approved the precept for 25-26 at the January 30th meeting of Full Council (minute 88/24). The 25/26 precept has been set at £1,535,300. The budget was approved at the 19 December Full Council meeting, where a gross budget of £1,946,650 was set.

Final Audit

Reserves at 31 March 2025 were £2,726,292 (23-24 £2,155,565).

General reserves at year end were £602,596. This represents 42% of precept, at the mid-point of 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 31.3.25 were £2.1m. £800K is held in Community Infrastructure Levy (CIL) and section 106 reserves, I discussed these with the Town Clerk and confirmed projects are in place to ensure CIL is spent before expiry dates. Other earmarked reserves support the Council's asset base (eg Public Convenience Reserve £210K), fund future projects (eg Neighbourhood Plan £30K) and cover contingencies (eg elections £65K). I note a reserve of £100k has been set aside to mitigate future costs resulting from local government reorganisation.

The Council is due to next review reserve balances at the Strategy and Resources working group meeting in April 2025.

E: Income

First Interim Audit

I selected a sample of income transactions from the cashbook for the first 8 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 relevant income sources
- VAT accounted for correctly

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My sample covered burial fees, food festival, lease income and events income. I also tested 1 CIL receipt from WBC. 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. No issues were identified on the sundry debts sales ledger. Allotment income is now also recorded on the sales ledger. There is one minor issue. Debts are currently being recorded for vacant plots. This is not correct, debts should only be raised where there is a tenant for an allotment. The ledger should be reviewed and all debts relating to vacant plots removed.

The Council has started to use a Square payment machine to collect sales income, notably at the Literary Festival, and has recently purchased a stand-alone machine to replace the previous machine that had to link to a mobile phone. I have checked the machine, and it is not possible to access the change bank account function without a password, so I am content that all monies collected using this machine will be banked in the Council bank account. I recommend the following:

- Town Clerk should ensure that processes for the operation of the Square machine should be documented. This should set out who is the administrator for the system, and who is responsible for setting up products on the system;
- Back up administrator should be set up

Second Interim and Final Audits

Precept per box 2 to the accounts was £1,424,818 (23-24 £1,315,900). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £971,590 (23-24 £493,172).

Further testing of income for periods 9-12 of the financial year was carried out. I was able to agree all transactions selected from the cashbook to credit in the main bank account. Income was then agreed to appropriate documentation, such as fees and charges for cemeteries. Testing included a review of income collected using the Square system for the literary festival. I was able to agree the credit received in the bank account back to the Square system. This is supported to a schedule of sales downloaded from reports available on Square. Accounting entries are correctly recorded, with fees booked to the bank charges code on the accounting system.

An adjustment was made to the accounts to record CCLA interest due at 31.3.25 but not yet received.

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E. Petty Cash

First Interim Audit

I confirmed that the petty cash has been checked. The Bookkeeper counted petty cash on 28.11.24, cash counted was reconciled to the accounting system and the petty cash log. The count has been reviewed and signed off by the accountant, petty cash stood at £1878 at the time of the count.

Final Audit

Petty cash at 31.3.25 was £2026. This has been counted and reconciled to petty cash accounting records by the Bookkeeper. This has been checked and countersigned by the Town Clerk

F. Payroll

Second Interim and Final Audits

Staff costs per box 4 to the accounts were £702,653 (23-24 £606,590).

The RFO logged into the HMRC account on 10 April. This showed that the Council is up to date with HMRC submissions, and there were no overdue payments of payroll taxes.

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 January 2025 payroll. The cashbook payment was agreed to the payroll summary report produced by Moorepay. I selected 3 members of staff from the Moorepay Bacs 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. The Council have written to all staff in to confirm annual rates of pay and working hours, this is in response to previous recommendations.

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.

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H. Assets and Investments

Fixed Assets at year-end were £2,875,930 (23-24 £2,859,106)

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. Arithmetic has been checked within the excel spreadsheet used to record the asset register.

Additions in 23-24 were £16,824. One addition was checked, the purchase of the Goupil Flatbed Truck. This has been agreed to invoice and correctly added to the asset register at cost.

The asset register includes one long term investment - shown at cost - £250,000. I have confirmed this was still held by the Council at 31.3.25 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.

The asset register is being moved on the accounting system in 25-26. It is recommended that the Council checks that all assets can still be located and tagged before this is actioned.

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 compiled 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 a good separation of duties, with the accounts maintained and reconciled by officers with no signatory powers, and reporting of balances to councillors.

At 30 November 2024, the Council held the following bank and investment balances. Accounts have been reconciled by the Finance Officer, and I have checked all balances on the reconciliations back to bank statements and to the accounting system bank reconciliation reports.

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Accounting

Account	Balance at 30 November 2024	Reconciliation review by Internal Audit
Current	701,788	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
Money Maker investment 1	250,000	Checked to contract note
CCLA investment Account	1400000	To be checked at year end , quarterly statements issued by bank
Cambridge and Counties Deposit Account	259,601	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
Nationwide	107,796	Checked to march 31 statement , annual statements issued by bank
Mayors Charity Account	454	Reconciliation checked and agreed to accounting system and bank. Reconciliation signed by 2 councillors
BOOM	15000	To be checked at year end
Money Maker investment 2	200000	Checked to contract note
Money Maker investment 3	300000	Checked to contract note
Money Maker investment 4	100000	Checked to contract note

I reviewed the bank reconciliation file, councillor review of bank reconciliations is not up to date. The last reconciliations reviewed were for July 2024, and second councillor review was not completed until December 7th . The review of bank reconciliations by a councillor is meaningless as a check against fraud and error unless it is completed on a timely basis, and I therefore recommend that this is completed within 30 days of each review period.

The Council has an investment policy in place, as required by regulations. I will review this at my next audit.

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Second Interim Audit

Councillor review of bank reconciliations were checked to the end of November – these had been reviewed. Bank reconciliation reviews were still out in arrears at this audit in March 25.

Bank reconciliations must be reviewed by councillors within 30 days of each month end, and this review evidenced by councillor signature on the face of the bank reconciliation and the bank statement for each bank account.

Final Audit

Cash at box 8 was £2,759,551 (23-24 £2,214,469)

I have tested year end cash balances – see table below

Account	Balance at 31.3.25	Audit testing
Current	63919	agreed to bank statement and cashbook
Petty Cash	2027	agreed to petty cash count - see notes in section e
Mayors Charity	3419	agreed to bank letter and cashbook
Cambridge and Counties	262881	agreed to bank letter and cashbook
MM Investment 03	400000	agreed to bank letter and cashbook
MM Investment 04	400000	agreed to bank letter and cashbook
CCLA investment 80001	1400000	agreed to bank letter and cashbook
Nationwide	112305	agreed to bank statement and cashbook
MM investment 97	100000	agreed to bank letter and cashbook
Boom	15000	Agreed to year end bank statement and cashbook
total	2759551	

I have vouched all cash and bank balances recorded on the Council's accounting system at 31.3.25 to bank statements and bank reconciliations. These reconciliations have not been reviewed at the time of my audit, this is to be expected so close to the end of the financial year. All bank reconciliations listed in the above table should be reviewed by a councillor, this review evidenced on the bank reconciliation and each bank statement, before audit files are sent to the external auditors.

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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 23-24 and 24-25.

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

Interim 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 interim audit:

- Expenditure – The link for 24-25 expenditure data was not working at the time of my audit. This should be checked and the link repaired

I understand the Council is about to start work on a new website, and I would recommend that an improved transparency page is set up as the website is developed. An example can be seen at Crowborough Town Council.

Final Audit

I was unable to check transparency data, as there is an issue with the certification of the Council website. Whilst I confirmed that data appears to have been loaded on the back office section of the website, this could not be viewed. This must be rectified before the external auditors review the 24-25 files.

M: Exercise of Public Rights - Inspection of Accounts

Inspection periods for 23-24 AGAR were set as follows -

Inspection - Key date	23-24 Actual
Accounts approved at Full Council	25 April
Date of Announcement	11 June
Inspection period begins	13 June
Inspection period ends	24 July
Correct length	Yes

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.

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N: Publication requirements 23-24 AGAR

The Council received a clear audit opinion from the external auditors for 23-24. This was dated 30th August, 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 5 September, before the regulatory deadline of 30 September. The external audit certificate was reported to the September meetings of Strategy and Resources Committee and Full Council. I am satisfied regulatory requirements have been met in this area.

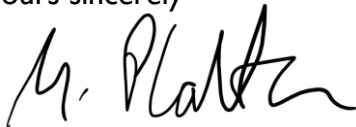
0. Trusteeship

Second interim audit

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 20 March 2025. The 23-24 submission of accounts and annual return has been completed, submission was on 24 December, before the deadline of 31 January. An independent examination has been conducted, by an appropriately qualified individual.

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 25-26.

Yours sincerely



Mike Platten CPFA

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Appendix A

Points Forward – Action Plan - Interim Audit 24-5

Matter Arising	Recommendation	Council Response
I was unable to locate a Full Council minute recording the resolution to make the loan of £30K to the BID, although there is evidence that this transaction was considered at various working group meetings.	Given the value and nature of the transaction, this should have been approved at a Council meeting. I recommend that retrospective approval is recorded at the next Council meeting. Going forward, novel transactions of this nature must be considered at Full Council before payment is made.	Agreed and reported to Council January 2025
I note that the loan from BID should have been repaid by now. The loan agreement sets out repayments of £15K due on 1 st June and 1 st August 2024. Nothing has been repaid to date, so the repayment from BID is now overdue.	Given that the loan was made for start-up working capital, and that the BID is now in receipt of levy income, I am concerned that this loan has not yet been repaid. This must be followed up as a matter of urgency, and Farnham BID should be required to repay the £30K in full immediately. Council should be kept up to date in this matter.	Repayment of £30K received January 2025
Allotment income is now also recorded on the sales ledger. There is one minor issue. Debts are currently being recorded for vacant plots.	This is not correct, debts should only be raised where there is a tenant for an allotment. The ledger should be reviewed and all debts relating to vacant plots removed	Agreed - now corrected
The Council has started to use a Square payment machine to collect sales income, notably at the Literary Festival,	I recommend the following: <ul style="list-style-type: none">- Town Clerk should ensure that processes for the operation of the Square machine should	Still outstanding

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	<p>be documented. This should set out who is the administrator for the system, and who is responsible for setting up products on the system</p> <ul style="list-style-type: none"> - Back up administrator should be set up 	
I reviewed the bank reconciliation file, councillor review of bank reconciliations is not up to date. The last reconciliations reviewed were for July 2024, and second councillor review was not completed until December 7th .	The review of bank reconciliations by a councillor is meaningless as a check against fraud and error unless it is completed on a timely basis, and I therefore recommend that this is completed within 30 days of each review period.	Still outstanding
Website reporting - Expenditure. – The link for 24-25 expenditure data was not working at the time of my audit.	This should be checked and the link repaired	Check at year end
New website – transparency page	I would recommend that an improved transparency page is set up as the website is developed. An example can be seen at Crowborough Town Council.	To be added to new website

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Appendix A

Points Forward – Action Plan - Final Audit 24-5

Matter Arising	Recommendation	Council Response
I was unable to check transparency data, as there is an issue with the certification of the Council website. Whilst I confirmed that data appears to have been loaded on the back office section of the website, this could not be viewed.	This must be rectified before the external auditors review the 24-25 files.	
The asset register is being moved on the accounting system in 25-26.	It is recommended that the Council checks that all assets can still be located before this is actioned.	

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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 23-24

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