



Mr S Fishenden
The Ivers Parish Council
45B High Street
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25 November 2024

Dear Shaun

Re: The Ivers Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 25 November 2024 we enclose our report for your kind attention and presentation to the council. The audit was 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 Annual Governance and Accountability Return (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 which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report.

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 The Ivers 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 Andy Beams of Mulberry Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 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.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO) and the Deputy Clerk. The Clerk is new to role but is an experienced Clerk having worked at other Parish Councils. The information advised in advance of the visit was made available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and Deputy Clerk and a review of the council website www.iversparishcouncil.gov.uk

The council uses the Edge accounting package for recording the council's finances. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

I reviewed the nominal ledger entries for the period 1 April 2024 to date. I found no evidence of instances of netting off and transactional items were posted with sufficient narrative detail to explain their source and appeared to be placed to the most appropriate nominal code budget headings.

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 the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report for 2023/24 was qualified with the External Auditor stating 'the smaller authority has not addressed the 'except for' matters raised by the external auditor when qualifying the prior year annual return. In the prior year interest paid to the council was not included for one bank account and so Section 2, Boxes 3, 7 & 8 were incorrect and should have been restated in the current year AGAR.'

The External Auditor's report and certificate have been published on the council website along with the completed Notice of Conclusion of Audit form.

Due to the change of Clerk, the conclusion of the audit has yet to be reported to the council and the Clerk confirmed that this will be an agenda item for the December 2024 council meeting.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

The importance of using .gov.uk domains for websites and emails

- 5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.
- 5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.
- 5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.
- 5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:
- 5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.
- 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.
- 5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. The council has an adopted Scheme of Delegation and Terms of Reference which are published on the council website and were most recently approved by council at the meeting held on 13 May 2024 (minute refs 010/24 (d) and (e) respectively).

A diary of future meeting dates is published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note that the council publishes the non-confidential supporting papers on the council website alongside the agendas in accordance with the requirements of the Information Commissioner's Office.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are routinely uploaded to the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 13 May 2024 (minute ref 010/24(a)).

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the previous NALC model and were last reviewed and adopted by council on 13 May 2024 (minute ref 010/24(b)). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

The council are aware of the new NALC model Financial Regulation which were published in May 2024 and will use these as a basis for future reviews and updates of the regulations.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1 *Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- *the council or delegated committee for all items over £3,500;*
- *the Clerk, in consultation with the budget holding Chair or council/committee for any items greater than £2,000 and less than £3,500;*
- *the Clerk for all items up to £2,000*

Such authority is to be evidenced by a minute and/or by an authorisation of a purchase order by the Clerk.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.2 *No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').*

FR 4.5 *In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The Clerk shall report such action to the chair as soon as possible and to the council as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

The council also has an adopted policy on the use of the council's debit card. The policy states:

Payments by the Council's debit card may only be made when it is not possible or practical to pay by cheque or BACS or where suppliers are unable to offer a credit account and must be used only for authorised costs as indicated for other forms of payment.

Only one debit card is to be issued. The Clerk is the only person authorised to make payments. The PIN will remain the knowledge of the Clerk only. The Clerk shall be permitted to use the debit card for making on-line payments only. In this regard staff will be able to order goods online up to the point where payment is required at which point the Clerk will complete the transaction.

Each transaction is limited to £500 at any time in accordance with Council's Financial Regulations. All card payments are included on the payments listing for presentation to Council for noting and public scrutiny.

A review of the usage of the debit card shows that this has not always been adhered to, and this is an area where the council must ensure that the new Financial Regulations reflect a process that will be followed.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the payment list is included as a supporting paper on the council's website. I reviewed a sample of invoices for October and was able to confirm amounts matched the payment list and purchase orders were in place for relevant items.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector

The council has adopted the General Power of Competence (GPC) and the Section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £6,814.62 and was fully supported by the required details. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

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

The council has a corporate risk register in place, which was last reviewed by council in July 2024 (minute ref 098/24). I reviewed the risk register which includes a risk matrix assessing the likelihood and consequence of any risk occurring, and then breaks risk down into the different areas of the council's business and identifies the specific risk, the controls in place, the risk score based on the risk matrix, any further action required and a timescale for this action taking place.

This is a thorough approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities.

I confirmed that the council has a valid insurance policy in place with Aviva Insurance through Clear Councils which covers the year under review and includes a long-term agreement expiring in May 2026. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £500,000.

I have recommended previously that the council keep this level under review and given the year-end and current balances held, suggest that the council considers increasing the Fidelity Guarantee level to ensure the maximum balance held at any point during the year is covered.

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

The council set a precept of £728,428 for 2024/25. With a tax base of 4,827.8, this equates to a band D equivalent of £150.88 (compared to the average in England of £85.89).

The Deputy Clerk confirmed that the 2025/26 budget setting process is underway, with each committee with budget responsibility having prepared their section of the budget. This will then be presented to the council meeting scheduled for December 2024 for approval.

The income and expenditure report presented at the interim internal audit shows income reported at 98% of budget and expenditure at 60%, suggesting that the budget has been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors receive income and expenditure reports for review, providing them with sufficient financial information to make informed decisions.

At the date of the interim audit, the council held circa £186,000 in earmarked reserves, spread across a range of clearly identifiable projects, including amounts received from Community Infrastructure Levy (CIL) which are identified separately. I checked the purpose of these earmarked reserves with the Clerk and Deputy Clerk and am satisfied they are all for legitimate future planned projects of the council. although these may be reviewed as

The council has a Reserves Policy which was adopted by the council on 19 June 2023 (minute ref 073/23). The policy refers to the JPAG guidance as below.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. 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.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

A review of the general reserve balance will be conducted as part of the year-end internal audit, and the council is recommended to follow the JPAG guidance in determining an appropriate level.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council's primary sources of budgeted income are from the burial ground, allotment rents, pavilion hall lettings and sports club income.

The fees and charges are reviewed annually as part of the budget setting process. I reviewed the outstanding amounts on the accounting package, and these are minimal, demonstrating the council has in place an effective system of credit control.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council maintains a small petty cash balance, with the Deputy Clerk controlling the petty cash tin and reconciling monthly as a separate cash book within the accounting package.

A review of the petty cash control sheet shows minimal expenditure, and through discussion with the Clerk and Deputy Clerk it is likely that the petty cash could be closed, and the debit card used instead for the incidental purchases once the amended Financial Regulations have been adopted.

I am content that the council has in place sufficient control measures for the management of petty cash.

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

Based on the November payroll summary, the council has eight employees all of whom have signed contracts, which are in the process of moving to the NALC model template, which is recommended best practice, and moving staff onto the NJC salary scales. The council is a member of the Local Government Pension Scheme (LGPS).

Payroll is outsourced to a third party who complete all the deduction calculations, with the Deputy Clerk then completing the payments each month. I reviewed the payroll summaries and payslips for the last two months and was able to confirm salary deductions amounts for tax and national insurance and pension contributions appear to be calculated correctly.

There are no councillor allowances although the Clerk is aware of the rules for implementing a scheme.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

The council has a fixed asset register in place maintained in the accounting package, which includes a description of each asset, its location, date of acquisition, original purchase cost, current value and insurance value.

This is a detailed register and is an appropriate method of recording assets for a council of this size.

Assets are correctly listed at original net cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The register has been updated with new acquisitions, and I confirmed by sample testing of the invoice that items added have been accurately recorded at the original net purchase price.

The council has borrowing through the Public Works Loan Board (PWLb) and a check of the year-end balances and confirmation of yearly payments will be conducted at the final internal audit.

The council has an Annual Investment Strategy which is published on the council's website and states it was last reviewed by the council on 25 March 2022. The Strategy includes the following statement *'The strategy will be reviewed annually and presented for approval at a Policy, Finance & General Purposes Committee Meeting'* and I recommend the council ensures this annual review takes place and is appropriately noted in the minutes of the relevant meeting.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Financial Regulation 2.2 states *'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chair or an account signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.'*

Bank reconciliations are completed monthly. I reviewed the bank reconciliations for the last three months 2024 and was able to confirm the balances to the bank statements and found no errors. The reconciliation and accompanying bank statements have been signed in accordance with the requirements of FR 2.2 and there is evidence within the minutes of council meetings of the bank reconciliations being reported to council.

As the council's budget exceeds the 500,000 threshold, it receives no protection from the Financial Services Compensation Scheme (FSCS), although it has accounts with a range of providers to mitigate the risks.

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

Testing to be conducted at final internal audit.

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 exceeding the income and expenditure limits and 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

Testing to be conducted at final internal audit.

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

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	17 June 2024
Date inspection notice issued	18 June 2024
Inspection period begins	24 June 2024
Inspection period ends	2 August 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	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.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing to be conducted at final internal audit.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is the trustee of Iver Heath Recreation Ground (charity number 300286). A review of the Charity Commission website shows that the council is correctly listed as the sole trustee and all reporting is up to date. **The trustees last met on 17 July 2023, and I remind the council that an annual meeting of the trustees must be held.**

There are no financial transactions and there is no requirement for an independent examination of the trust accounts.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	INTERNAL CONTROL OBJECTIVE	YES	NO	N/A
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	✓		
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.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
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.	To be tested at final internal audit		
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>			✓
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	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Yours sincerely



Andy Beams
Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	Due to the change of Clerk, the conclusion of the audit has yet to be reported to the council and the Clerk confirmed that this will be an agenda item for the December 2024 council meeting. A review of the usage of the debit card shows that this has not always been adhered to, and this is an area where the council must ensure that the new Financial Regulations reflect a process that will be followed.	
C. RISK MANAGEMENT AND INSURANCE	I have recommended previously that the council keep this level under review and given the year-end and current balances held, suggest that the council considers increasing the Fidelity Guarantee level to ensure the maximum balance held at any point during the year is covered.	
H. ASSETS AND INVESTMENTS	The council has an Annual Investment Strategy which is published on the council's website and states it was last reviewed by the council on 25 March 2022. The Strategy includes the following statement <i>'The strategy will be reviewed annually and presented for approval at a Policy, Finance & General Purposes Committee Meeting'</i> and I recommend the council ensures this annual review takes place and is appropriately noted in the minutes of the relevant meeting.	
O. TRUSTEESHIP	The trustees last met on 17 July 2023, and I remind the council that an annual meeting of the trustees must be held.	