

H. Asset and investments registers were complete and accurate and properly maintained.	YES
Does the council maintain a register of all material assets owned or in its care?	yes
Are the assets and investments registers up to date?	yes
Do asset insurance valuations agree with those in the asset register?	yes

I. Periodic and year-end bank account reconciliations were properly carried out.	YES
Is there a bank reconciliation for each account?	yes
Is a bank reconciliation carried out regularly and in a timely fashion and approved by council?	no*
Are there any unexplained balancing entries in any reconciliation?	no
Is the value of investments held summarised on the reconciliation?	n/a
The bank balance is reported at each meeting - however it is not regularly checked back to the cashbook. The year end reconciliation, including unpresented cheques has not been reviewed or signed off.	R
Financial Regulations (2.2) require that a reconciliation between cashbook and bank statement is performed at least quarterly.	

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.	YES
Are year end accounts prepared on the correct accounting basis (receipts and payments or income and expenditure) ?	R&P
Are debtors and creditors properly recorded?	n/a
Do accounts agree with the cashbook?	yes
Is there an audit trail from underlying financial records to the accounts?	yes

K. If the authority certified itself as exempt from a limited assurance review, it met the exemption criteria and correctly certified itself exempt	YES	
Income < £25k	£14,651	yes
Expenditure < £25k	£14,091	yes
Required Documents Published (2020)		
Certificate of Exemption		yes
Annual Internal Audit Report		yes
Section 1 - Annual Governance Statement		yes
Section 2 - Accounting Statements		yes
Analysis of Variances		yes
Bank Reconciliation		yes
Notice period - exercise of public rights		yes

L. If the authority has an annual turnover not exceeding £25,000 it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency Code for smaller authorities	YES
All items of expenditure above £100	yes
End of Year Accounts	yes
Annual Governance Statement	yes
Internal Audit Report	yes
List of Councillor or member responsibilities	yes
Location of public land and building assets	n/a
Minutes, Agendas and papers of formal meetings	yes*
Agendas and minutes of recent meetings are published, but an issue with the archiving process means that not all are currently available.	R

M. The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by website or minutes)	YES
Date from	01/09/2020
Date to	12/10/2020

N. The authority has complied with the publication requirements for 2019/20 AGAR.	YES
Notice of Period for Exercise of Electors Rights	yes
Section 1 Annual Governance Statement	yes
Section 2 Accounting Statements	yes
Notice of Conclusion of Audit	n/a
Section 3 External Audit Report & Certificate	n/a
Internal Audit Report	yes
O. Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/a