



## MULBERRY & CO

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Our Ref: MARK/CHI006

Mrs C Smith  
Chidham & Hambrook Parish Council  
4 Brook Close  
Nutbourne  
West Sussex  
PO18 8FY

4 January 2024

Dear Carol

**Re: Chidham & Hambrook Parish Council**  
**Internal Audit Year Ended 31 March 2024 – Interim Audit report**

### **Executive summary**

Following completion of our interim internal audit on 4 January 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 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 this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **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 Chidham and Hambrook 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 & Co, who has over 30 years' experience in the financial sector with the last 13 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 2023/24 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. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

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**

This is the first internal audit with Mulberry & Co, having recently been appointed by the council. The interim audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, 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 a review of the council website [www.chidhamandhambrook-pc.gov.uk](http://www.chidhamandhambrook-pc.gov.uk)

The Clerk was appointed in November 2023, although is an experienced Clerk at other local councils. The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package and I make no recommendation to change. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

## B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its financial 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 was qualified, with the External Auditor stating 'The Council answered 'Yes' to Box 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2022-23. Therefore, it relates to the Notice announcing the public right to review the 2021-22 return which was published during 2022-23. As noted in our Auditor Report last year, this notice was not currently advertised therefore this question should have been answered 'No'.

*Box 11b on Section 2 of the AGAR was submitted with a 'No' response. Given the Council are not a sole trustee, the response to this box should have been 'N/A'.*

Under other matters, the External Auditor commented 'Section 2 of the AGAR was initially submitted without the Trust Funds disclosure in Box 11a completed. This was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

*The Internal Auditor has answered 'Yes' to Box M of their report despite the council not satisfying the Audit and Accounts Regulations 2015, Regulation 15(3) in regard to Notice of Public Rights being announced on the same day as the commencement of the exercise of public rights period. We would therefore have anticipated this response to have been 'No'.*

*On review we have noted that the Internal Auditor's Report has been incorrectly dated. We believe this is a human error on completion and that the requirement to undertake the internal audit have been correctly completed in all other respects.'*

The External Auditor's Report has been published on the council website along with the Notice of Conclusion of Audit and was reported to the Finance Committee meeting held on 28 September 2023.

*Confirm by sample testing that councillors sign statutory office forms*

I was able to confirm by sample testing that councillors sign "Acceptance of Office" forms. **The council website provides details of the councillors and includes their individual Register of Members' Interests forms, although I note these have not been updated since the May 2023 election, and updated versions should be completed and added to the website as soon as possible.**

*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. A review of the council website shows that some of the information is published, but if the council wishes to comply fully with the code, I recommend viewing the way West Chiltington Parish Council publishes the information, which can be viewed via this link [www.wcpc.org.uk/transparency](http://www.wcpc.org.uk/transparency)

*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 2023) contains updated guidance on the matter as below:

*The importance of secure email systems and GOV.UK*

*5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.*

*5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.*

*5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*

*5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information 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.

Terms of reference for each committee are in place and were last reviewed and updated in May 2023. Future meeting dates are 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 non-confidential supporting documents are published on the council website 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 ordinarily uploaded to the council website, although the Clerk is aware there are some outstanding which should be added as soon as possible.

*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 re-adopted by council in May 2023.

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

Financial Regulations are based on the current NALC mode, although vary in places, and were last reviewed and adopted by council in May 2023. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I recommend the council reviews the Financial Regulations against the new NALC model which is due to be released in April 2024.

I note the council also has an adopted Scheme of Delegation, which is published on the council's website, to support the Financial 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 3.1 Expenditure may be incurred up to the amounts included in the budget.*

*FR 3.2 No expenditure may be incurred which cannot be met from the amount provided in the appropriate budget cost centre unless a reallocation from one cost centre to another has been approved by the Council.*

*FR 3.3 The RFO shall regularly provide the Council with a statement of income and expenditure to date under each cost centre of the budget.*

*FR 3.4 The RFO may, on behalf of the Council, incur expenditure that is necessary to carry out any repair, replacement or other work that is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The RFO shall report the action to the Council as soon as practicable thereafter.*

*FR 3.5 Where expenditure is incurred in accordance with regulation 3.4 above and the sum required cannot be met from savings made under another approved budget heading, it shall be subject to the provisions of a supplementary estimate approved by the Council.*

*FR 3.6 Unspent provisions in the revenue budget shall revert to the general fund.*

*FR 3.7 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving expenditure on capital account unless the committee concerned or the Council are satisfied that it is contained in the rolling capital programme and that the necessary capital funds are available, or the requisite borrowing approval can be obtained.*

A review of council minutes shows that council receives payment lists, although other internal control practices are conducted by the Finance Committee.

The Clerk noted that the requirements of FR 3.3 above are not currently being completed, as no report is given to council (although the Finance Committee does receive this information). I recommend the review of the Financial Regulations and actual practices check that sufficient authorisation processes are in place, whereby the councillors are included in the approval process and suggest the introduction of thresholds within FR 3.1.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector*

The council confirmed its eligibility and adopted the General Power of Competence (GPC) at the council meeting in December 2023 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 an annual basis. I reviewed the submission for the period ending 31 March 2023 which showed a refund amount due of £8,019.62. I was able to confirm receipt of this amount to the council's bank account on 11 May 2023. The council is up to date with its VAT submissions.

## 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 published risk management policy on its website. This was last reviewed and approved by council in May 2023, although the website version has yet to be updated.

I reviewed the risk assessment, which provides details of risks split by topic, the individual risk within each area, an assessment of the likelihood and impact of each occurrence, the management controls in place and the review process. This is a suitable format for a risk assessment for a council of this size and appears to cover the risks typically associated with parish councils.

I confirmed that the council has a valid insurance policy in place with BHIB Insurance in a long-term agreement expiring in June 2025. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £150,000. **Based on the balances held by the council, the Fidelity Guarantee level is insufficient, and I recommend the council increases this to cover the maximum balance held at any point during the year.**

## 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 £53,286 for 2023/24. With a tax base of 1.103.2, this equates to a band D equivalent of £52.59 (compared to the average in England of £79.35).

The Clerk confirmed that the 2024/25 budget and precept setting process is underway, with the Finance committee presenting a proposal to the December council meeting for approval. The precept request has been submitted to the District Council by the Clerk.

The council holds circa £328,500 in earmarked reserves at the date of the interim audit, spread across a range of clearly identifiable projects including circa £226,000 as a Community Infrastructure Levy (CIL) earmarked reserve. I checked the purpose of these projects with the Clerk and am satisfied that they are all legitimate future planned projects for the council.

In addition, at the date of the interim audit, the council held circa £25,000 on the general reserve.

Council is reminded that the Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*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*' (para 5.33).

## 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 receives income from other sources including allotments, CIL funds, grants, VAT refunds and bank interest. 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.

The allotments are relatively new, and council is reminded that fees for any services provided should be reviewed and agreed regularly and documented in the minutes of the meeting where the decision is made.

## 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 has no 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**

The Clerk is the only employee, and she has a signed contract of employment based on the NALC model. The council is a member of the Local Government Pension Scheme (LGPS).

Payroll is currently outsourced, although this is to be taken back in house due to some issues with the current provider.

I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There are no councillor allowances.

## 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 software. This lists assets and includes figures for original cost, current value and insurance value. I note there are discrepancies between the original and current value figures and remind the council that assets (for the purpose of the AGAR) should be listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register. A check of the year-end asset register total will be conducted as part of the final internal audit.**

The council has no borrowing nor long-term investments.

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

The council's adopted Financial Regulations do not include the NALC model requirement for regular independent reviews of bank reconciliations. While this is not a statutory requirement, it is recommended best practice and I recommend the council introduces this at the next review of the Financial Regulations.

The Clerk completes bank reconciliations monthly and plans to introduce a system for presenting these to council for review.

The council holds two accounts with Lloyds and have agreed to open an account with Redwood to transfer £85,000 to maximise the protection available under the Financial Services Compensation Scheme (FSCS), with plans to open other accounts in the future with alternate providers.

## 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 audit.

## K. LIMITED ASSURANCE REVIEW

### **Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*

### **Audit findings**

The council did not certify itself exempt in 2022/23 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 audit.



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

*The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	1 June 2023
Date inspection notice issued	2 June 2023
Inspection period begins	5 June 2023
Inspection period ends	14 July 2023
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 2022/23, 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 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2023 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 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

*Not later than 30 September 2023 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**

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

**O. TRUSTEESHIP****Internal audit requirement**

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

**Audit findings**

The council has no trusts.

**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 are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	√		
B	This authority complied with its financial 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 audit		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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 audit		
M	The authority, during the previous year (2022-23) 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 2022/23 AGAR.	√		
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.

Your final audit date has been booked for Tuesday 23 April 2024 at 11.30 pm at Hunston Parish Council offices.

Yours sincerely



**Andy Beams**  
For Mulberry & Co

**Interim Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	The council website provides details of the councillors and includes their individual Register of Members' Interests forms, although I note these have not been updated since the May 2023 election, and updated versions should be completed and added to the website as soon as possible.	
<b>C. RISK MANAGEMENT AND INSURANCE</b>	Based on the balances held by the council, the Fidelity Guarantee level is insufficient, and I recommend the council increases this to cover the maximum balance held at any point during the year.	
<b>H. ASSETS AND INVESTMENTS</b>	The council has a fixed asset register in place, maintained in the accounting software. This lists assets and includes figures for original cost, current value and insurance value. I note there are discrepancies between the original and current value figures and remind the council that assets (for the purpose of the AGAR) should be listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.	
<b>I. BANK AND CASH</b>	The council's adopted Financial Regulations do not include the NALC model requirement for regular independent reviews of bank reconciliations. While this is not a statutory requirement, it is recommended best practice and I recommend the council introduces this at the next review of the Financial Regulations.	