





<b>H. Asset and investments registers were complete and accurate and properly maintained.</b>	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

<b>I. Periodic and year-end bank account reconciliations were properly carried out.</b>	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?	yes
Are there any unexplained balancing entries in any reconciliation?	no*
Is the value of investments held summarised on the reconciliation?	n/a
A councillor periodically reviews all payments and bank reconciliations, and this is minuted. It is good practice for this to be further evidenced by initialling or signing documents reviewed, to avoid future confusion or disagreement.	Rec

<b>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.</b>	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
There is a large reconciling item in the year ended accounts for "unpresented items" which would normally be used for unpresented cheques. Due to the council mainly making payments by BACS, this is actually invoices dated in March for services received in (or before) March, but not yet approved by council or paid by BACS. This should be listed as creditors (or accruals) which is an aspect of Income and Expenditure accounting, and should not be used in Receipts and Payment accounts.	REC

<b>K. If the authority certified itself as exempt from a limited assurance review, it met the exemption criteria and correctly certified itself exempt</b>	N/a
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<b>L. If the authority has an annual turnover not exceeding £25,000m 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</b>	N/a
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<b>M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</b>	YES
Date from 03/06/2020 Date to 14/07/2020 Evidenced by email and paper copy.	
<b>N. The authority has complied with the publication requirements for 2019/20 AGAR.</b>	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 yes Section 3 External Audit Report & Certificate yes Sections 1 & 2 of AGAR yes Internal Audit Report yes	
<b>O. Trust funds (including charitable) – The council met its responsibilities as a trustee.</b>	N/a
The council is named as custodian for two properties, but has no (trustee) obligations unless the properties are to be removed from community use.	