

**Subject:** External Auditors Limited Assurance Opinion 2023/24

For discussion by Tow Law Town Council on 18th February 2025:-

- Bank Reconciliation - did not include Bank Statement Year Ended) and Cash Book figure.
- The Council answered YES (Section 7) claiming it had taken appropriate action in response to Audit Reports?

The Council should ensure that appropriate action in response to Auditors recommendations is taken within a responsible time and use the standard proforma provided in the guidance when preparing the Bank Reconciliation.

- The Council asserted that it ensured an effective Internal Audit during the year. The appointed Internal Auditor sold his business and moved away. A temporary Auditor was appointed at a late stage of the Audit.
- Internal Audit report was dated after the Annual Governance Statement, in future the Council should ensure that sufficient Internal Audit testing of the relevant years' transactions and controls has been completed and the Internal Audit report is signed off before the Annual Governance Statement is approved (see above reason for delay).
- In future the Council should ensure that the Annual Governance and Accountability return is accurate and complete.
- The Council hold general reserves of £3333 compared to its present Precept and Expenditure. The Council should consider taking measures in 2024/25 to ensure that they hold reasonable working capital to meet and future obligations. The Council has introduced cost savings in 2024/25 and future years to reflect this matter.
- Publish on the Councils web site a statement on or before 30<sup>th</sup> September to confirm:-

Audit has been completed

Rights of Inspection of electors

Address at which these rights may be exercised

- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than 5 years.

RESPONSE: Check "notices" on the Councils web site and populate the missing documents as soon as possible.

- The Council should ensure that in 2024/25 they comply with the 2015 Accounts and Audit Regulations and start the period of 30 working days for the public to inspect the accounts as soon as possible after the AGAR was approved .

RESPONSE: The Council will comply with the Regulations regarding the period of working days for the public to inspect the accounts.

- No Petty Cash was held by the Council , the box should have been ticked "not covered" or N/A and an explanation provided if no petty cash held in future.
- E-mail management and use of .gov.uk domains.

RESPONSE The Council is in the process of changing e-mails for Councillors and the Town Council Clerk to .gov.uk and the work should be completed by the end of January 2025.

- Accessibility Regulations The Council are advised to make clear on their web site that the document (AGAR) is a scan and will not be fully compliant with the accessibility regulations.

RESPONSE: make this amendment to the Council's web site as soon as possible.