

Grimoldby and Manby Parish Council

To the Members of the Parish Council of Grimoldby and Manby:

You are hereby summoned to attend a meeting of Grimoldby and Manby Parish Council, which will be held on Wednesday 21st October 2026 in The Pavilion, Gibson Way, Manby at 7.30pm. The business to be dealt with at the meeting is listed in the agenda below.

Please note that the meeting will begin at 7.30pm UNLESS any public are present in which case there will be a public forum when members of the public may ask questions or make short statements to the Council.

Any public wishing to speak, on an agenda item or "sit in" on the meeting please contact the Clerk, using the email address below, in advance to discuss attendance arrangements. If possible, please provide written representation rather than attending in person.

Members of the public should note that they will not be allowed to speak during the formal meeting.


Mrs. L.M. Phillips
Clerk

Dated this 16th Day of October 2026

AGENDA

- 1. Apologies for Absence**
To note apologies where valid reasons for absence have been given to the Clerk prior to the meeting.
- 2. Chairman's Remarks**
- 3. Declarations of Interest / Dispensations**
To receive declarations of interest in accordance with the Localism Act, 2011 – these being **any** interest in agenda items not previously recorded on Members' Register of Interests. Council to consider granting dispensation(s), as per written requests received by the proper officer to councillors under section 22 of the Localism Act.
- 4. Council Minutes**
To approve as a correct record the draft Minutes of the Council Meeting held on 16th September 2026 and authorise the Chairman to sign the official minutes.
- 5. Finance**
To receive, note and duly resolve to authorise:
 - a. The Financial Report for October, showing a closing balance on 30th September 2026 of £77,678.70 which agrees to the closing balance on the September bank statement.
 - b. Cheques for payment, listed on the Cheque Schedule 102126.
 - c. Council to discuss arrangements for a Finance Committee Meeting (Committee Members (TK, CF, LK, NH) please have your diaries with you).
- 6. Planning**
 - a. **Applications received by the Local Planning Authority**
To consider current applications including those listed in the schedule (Plans_10_21_26) / ratify comments already made by the Planning Working Group.
 - b. **Planning Decisions**
 - i. 01139/26/FUL – Land Rear of Highfield House, Middlesykes Lane – ELDC Approved.
 - ii. 01339/26/FUL – 25 Carlton Park – ELDC Refused.
 - iii. 01242/26/FUL – Church View, Tinkle Street – ELDC Approved.
- 7. Annual Governance and Accountability Return (AGAR)**
 - a. Council to note that the Council's External Auditor has completed its limited assurance review of Grimoldby and Manby Parish Council for the year ended 31st March 2026.
 - b. Council to note that the Notice of Conclusion of Audit has been posted on the website and noticeboards to meet deadlines.
 - c. Council to receive Section 3 - External Auditor Report and Certificate 2025/26 noting the External Auditor's except for comments and resolving upon a way to address these.
- 8. Internal Auditor**
Council to approve the continued use of its previous internal auditor in 2026/27. (See attached).

Grimoldby and Manby Parish Council

9. Membership of SLCC

Council to approve renewal of Clerk's membership with the Society of Local Council Clerks.

10. Closed Session Item

Council to resolve to move into closed session in accordance with the Public Bodies (Admission to Meetings) Act 1960 due to the business to be discussed in the following items, information being of a confidential and sensitive nature in relation to the following:

- a. Appraisal
- b. Annual Salary Review

11. Any Other Business

Councillors to exchange information, if required. Please note, no decisions may lawfully be taken during this item.

12. Next Meeting

Council to note that the date of the next scheduled meeting is Wednesday 18th November 2026.

**MINUTES OF THE MEETING OF GRIMOLDBY AND MANBY PARISH COUNCIL
HELD AT THE PAVILION, GIBSON WAY, GRIMOLDBY
ON WEDNESDAY 16th SEPTEMBER 2026**

Present

Councillor T. Knowles (TK) (in the chair)

Councillors: N. Hind (NH), R. Hampton (RH), Mrs. L. Knowles (LK), M. Starsmore (MS), T. Vamplew (TV)

Councillors not present: Mrs. E. Billings (EB), C. Fairburn (CF)

The Clerk, Mrs. L.M. Phillips was also present. No members of the public spoke in the public forum.

T44. Apologies for Absence

No apologies for absence were received.

T45. Chairman's Remarks

The Chairman reported that 450ish people had lined the road through Grimoldby and Manby to watch the Tour of Britain Men's Cycle Race pass through on 3rd September. The crossroads had looked amazing, decorated with bunting given to the Council by ELDC and flags and posts that the Council had bought. He especially thanks Cllr. Hind and Cllr. Hampton for their efforts. Finally, the Chairman said that he was investigating the appearance of a new road and the conversion of a building on Manby Park into flats. He was trying to find out what was going on.

T46. Declarations of Interest / Dispensations

Cllr. NH declared an interest in the agenda item regarding allotments – as a plot holder.

T47. Council Minutes

It was proposed, seconded and **RESOLVED** to approve as a correct record the Minutes of the Council Meeting held on 17th June 2026.

T48. Finance

It was proposed, seconded and **RESOLVED** to receive, note and duly authorise:

- a. The Financial Report for July, showing a closing balance on 30th June 2026 of £72,403.60 which agreed to the closing balance on the June bank statement.
- b. The Financial report for August, showing a closing balance on 31st July 2026 of £69,944.21 which agreed to the closing balance on the July bank statement.
- c. The Financial report for September, showing a closing balance on 31st August 2026 of £68,439.96 which agreed to the closing balance on the August bank statement.
- d. Cheques for payment, listed on the Cheque Schedule 091626.
- e. Budget Variance Report to end August 2026.
- f. Cashbook Record of Payments and Receipts for Months 1 to 5.

T49. Planning

a. Applications received by the Local Planning Authority

The Council considered current applications including those listed in the schedule (Plans_09_16_26). It was proposed, seconded and **RESOLVED** to ratify the comments already submitted in relation to applications 1 and 2 and submit comments "No objection, subject to neighbours comments" in relation to 01339/26/FUL.

b. Planning Decisions

There were no planning decisions to consider.

c. Appeal Decision

It was proposed, seconded and **RESOLVED** to note the appeal decision in relation to 02541/25/OUT – Land adjacent to Bilney and Bowen House, Manby Park, Manby, LN11 8UT – The development proposed was erect one number self-build dwelling. The appeal was dismissed.

T50. Temporary Traffic Regulation Orders

It was proposed, seconded and **RESOLVED** to note the following:

- a. Organisation responsible for restriction: Lincolnshire County Council
Reason for restriction: Carriageway repairs
Nature and location of restriction: Road closure Order - High Gate (Between 60m & 120m Northwest of Rotten Row), Theddlethorpe All Saints. B1200 Manby Middlegate (From 600m & 1440m South West of

Ings Lane), Grimoldby. Fen Lane, Grainthorpe - King Street, Grainthorpe

Period of restriction: 24/08/2026 - 27/10/2026

(Restrictions to be implemented for 5 days as and when required during this period, signage detailing accurate dates and times will be displayed on site in advance)

T51. Proposed Manby Conservation Area

Following posting of details about the above on Facebook and the Council's website, the Council noted that no comments were forwarded directly to the Council's email address. Council considered the proposals circulated by email on 15th May for the creation of a conservation area in Manby and it was proposed, seconded and **RESOLVED** to submit a response in support of making the old airfield a conservation area but to comment that the Council did not feel that there was a need to further conserve the old buildings.

T52. Safeguarding Policy

Council reviewed its Safeguarding Policy, noting that no amendments are suggested, and it was proposed, seconded and **RESOLVED** to approve for continued use.

T53. Annual Play Park Inspection Report

Further to receipt of the above by email, the Council receive an update from the Clerk, including details of correspondence received from a member of the public. It was proposed, seconded and **RESOLVED** to give retrospective approval for the costs incurred repairing the playpark flooring and that in relation to other repairs identified to authorise expenditure to the Village Maintenance Contractor to do those jobs he was able to and Wicksteed or another suitably qualified contractor to undertake any other work.

T54. Local Government Pay Claim 2026/27

The Council noted that agreement had been reached on the above and it was proposed, seconded and **RESOLVED** that this be implemented as per contract from 1st April 2026, in line with NALC recommendations.

T55. Pensions Regulator

The Council note that notification of the deadline for its re-enrolment and re-declaration legal duties had been received. It was proposed, seconded and **RESOLVED** to delegate authority to the Clerk to complete the necessary paperwork and submit, as required.

T56. Closed Session Item

At 8.08pm it was proposed by Cllr. TK and seconded by Cllr. NH to move into closed session in accordance with the Public Bodies (Admission to Meetings) Act 1960 due to the business to be discussed in the following item, information being of a third party, commercial and confidential nature in relation to:

- a. Barrier at Pavilion – The Council considered quotes and it was proposed, seconded and **RESOLVED** to award the work to the lowest priced, in the sum of £900.
NB Cllr. NH left the meeting before discussion on the following item began.
- b. Allotments – The Council considered current circumstances following inspection, a request for the placement of a shed on Plot 6 and it was proposed, seconded and **RESOLVED** to allow the holders of plots 7 and 8 to the end of the weekend to finish clearing the plots and that the Clerk should obtain actual measurements w x d x h of the proposed shed and details of the base on which the allotment holder intended to install the shed and should the Clerk be satisfied that the dimensions were not excessive and the base not permanent then permission should be granted.

At 8.32pm it was proposed, seconded and **RESOLVED** to come out of closed session.

T57. Any Other Business

Councillors discussed whether there would be elections in 2027. Cllr. TK confirmed that there would be.

T58. Next Meeting

The Council noted that the date of the next scheduled meeting was Wednesday 21st October 2026.

The meeting closed at 8.40pm

Signed _____ (Chairman) Dated _____

Financial Report - October 2026

			£	£
Opening balance as at 1st September 2026				68,439.96
ADD receipts				
BGC	ELDC	2 Installment of Precept	12,237.03	80,676.99
LESS payments				
1549	D&D Engineering (Lincs) Ltd	Repair to 2 x grids at play park	96.00	
1585	Dave Skells TM Ltd	October Amenity Grass Cut	246.00	
1610	Dave Skells TM Ltd	Amenity Grass Cutting	492.00	
1636	HMRC	Employee Costs June	251.72	
1638	Wicksteed Leisure Ltd	Annual Inspection	246.00	
1640	G&M1	Employee Costs July	718.39	
1641	HMRC	Employee Costs July	251.52	
1642	Mr. K. Towler	Village Maintenance and Work to Allotments	555.00	
1643	G&M1	Employee Costs August	718.19	
1644	HMRC	Employee Costs August	251.72	
1645	Mr. K. Towler	Village Maintenance	520.00	
1646	Manby Football Club	Grasscutting of football field x 3	60.00	
1647	Mr. T. Knowles	Chairman's Expenses (transport costs)	50.00	
1648	SCIS UK Ltd	MS 365, Backup and .gov Emails Annual Subs	735.84	
1649	Louth Building Supplies Ltd	Fencing Pins for use in Tour of Britain Decorations	52.22	
1650	Mrs. L. Phillips	Reimbursement for cable ties purchased for Tour of Britain Decorations	9.99	
		Reimbursement for union flags purchased for Tour of Britain Decorations	18.87	
1651	Hamptons Garden Services	Repair to playpark	73.60	
1652	British Gas Trading Ltd	Pavilion Electric	184.33	
1653	G&M1	Employee Costs Sept	879.54	
1654	HMRC	Employee Costs Sept	328.79	
1655	Mr. K. Towler	Village Maintenance	520.00	
1656	Manby Football Clun	Grass Cutting/Strimming of Football Pitch and Allotments	110.00	
1657	SCIS UK Ltd	IT Assistance	48.00	
		Anti-Virus Licence Renewal	64.99	
1658	PKF Littlejohn LLP	External Audit	252.00	
1659	Dave Skells TM Ltd	Amenity Grass Cutting	260.76	
	Lloyds	Bank charges	5.75	
			8,001.22	72,675.77
ADD Uncleared Cheques				
1549	D&D Engineering (Lincs) Ltd	Repair to 2 x grids at play park	96.00	
1585	Dave Skells TM Ltd	October Amenity Grass Cut	246.00	
1610	Dave Skells TM Ltd	Amenity Grass Cutting	492.00	
1645	Mr. K. Towler	Village Maintenance	520.00	
1646	Manby Football Club	Grasscutting of football field x 3	60.00	
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		Anti-Virus Licence Renewal	64.99	
1658	PKF Littlejohn LLP	External Audit	252.00	
1659	Dave Skells TM Ltd	Amenity Grass Cutting	260.76	
Closing balance as at 30th September 2026			5,002.93	77,678.70

Cheque Schedule 102+B13+A1:H20

September 2026							
Cheque No.	Supplier / Payee	Details	Cheque Total	Invoice Total	VAT	Net	Ref
1652	British Gas Trading Ltd	Pavilion Electric	184.33	184.33	8.78	175.55	A14081741
October 2026							
Cheque No.	Supplier / Payee	Details	Cheque Total	Invoice Total	VAT	Net	Ref
1653	G&M1	Employee Costs Sept	879.54	879.54	-	879.54	
1654	HMRC	Employee Costs Sept	328.79	328.79	-	328.79	
1655	Mr. K. Towler	Village Maintenance	520.00	520.00	-	520.00	038
1656	Manby Football Club	Grass Cutting/Strimming of Football Pitch and Allotments	110.00	110.00	-	110.00	471386
1657	SCIS UK Ltd	IT Assistance		48.00	8.00	40.00	INV-46821
		Anti-Virus Licence Renewal	112.99	64.99	10.83	54.16	INV-46733
1658	PKF Littlejohn LLP	External Audit	252.00	252.00	42.00	210.00	SB20262739
1659	Dave Skells TM Ltd	Amenity Grass Cutting	260.76	260.76	43.46	217.30	DSTM 1273
TOTAL			2,464.08	2,464.08	104.29	2,359.79	
Grand Total			2,648.41	2,648.41	113.07	2,535.34	

Our Ref	Authority	Application No.	Type	Applicant	Proposal	Location	Comments	Deadline for Comments
08	ELDC	01424/26/FUL	Planning Permission	Mr. R. Drury	Change of use of existing agricultural land to form an extension to the domestic curtilage og Meadow View.	Land to the rear of Meadow View, Middlesykes Lane, LN11 8TE	To ratify the following comments, as made by the Planning Working Group: Support.	07/10/2026

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of **Grimoldby and Manby Parish Council – LI0159**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR:

- Information received from the smaller authority indicates that £866 of cancelled cheques have been included as income in Section 2, Box 3 in the current year and £179 in the prior year. These items should have been netted off against the relevant expenditure rather than shown as income. Section 2, Box 3 for the current and prior years should therefore read £8,431 and £1,259 respectively, with a corresponding total reduction of £866 in Boxes 4 and/or 6, depending on the nature of the original payments, for the current year and £179 for the prior year. .

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

23/09/2026

SCOPE OF INTERNAL AUDIT

Annually the Council is required to be internally audited to ensure that it is operating properly. The audit is undertaken in accordance with the Smaller Authorities Proper Practices Panel (SAPPP) Practitioners' Guide, which is updated annually. The Practitioner's Guide states that the Council must appoint an independent and competent person to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes considering internal auditing guidance for smaller authorities. The internal auditor must be able to demonstrate independence from the authority's financial decision making. The Clerk, RFO or members (or close associates such as family members of those individuals) are not considered independent from the authority's financial decision making. There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include: • understanding basic book-keeping and accounting processes; where an authority exceeds the £200,000 threshold, this understanding must include accrual accounting and balance sheets; • understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management; • awareness of relevant principles and practice of financial and other risk management; • understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in Sections 1 and 3 of this guide (knowledge of which is a prerequisite); • awareness of the most recent model Standing Orders and model Financial Regulations as published by NALC and how they are adopted by authorities; • awareness of the relevance of VAT and PAYE/NIC rules as applied to the authority. The internal audit aims to identify any areas for improvement and will allow the internal auditor to tick the relevant boxes on and sign off the Annual Internal Auditor Report section of the Annual Governance and Accountability Return (AGAR). The AGAR and supporting documents are also submitted annually to an independently appointed External Auditor for review.

The Practitioners' Guide provides the following guidelines for the scope of the internal audit:

AGAR certificate reference	Internal Audit action for expected controls
A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year.	• Ensure the correct roll forward of the prior year cashbook balances to the new financial year. • Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained. • Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members. • Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. • Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	• Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the <u>SOs and FRs</u> which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents). • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/ services delivery and approval for payment; ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation.

	• Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments. • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements. • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	• Ensure that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity/ employees (including members) liability, business interruption and cyber security. • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches; such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation. • Review the effectiveness of internal control carried out by the authority.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	• Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable • Ensure that current year budget reports are prepared and submitted to the Authority/ Committees periodically during the year with appropriate commentary on any significant variances. • Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances. • Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process. • Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the <u>public record of precepted amounts</u>.

E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	• Review "Aged debtor" listings to ensure appropriate follow up action is in place. • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained, identifying that debtors are monitored. • Burials: ensure that a formal burial register is maintained, that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised. • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time. • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income. • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	• A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, where no payments are made in physical cash, a "Not covered" response is required in this area. • Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc). • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held. • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held. • Ensure that VAT is identified wherever incurred and appropriate. • Physically check the petty cash and other cash floats held. • Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings.

G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	• Ensure that, for <u>all staff</u>, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract. • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability. • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the <u>NJC</u> scale or hourly rate, if off-scale, and also with the contracted hours. • Ensure that appropriate tax codes are being applied to each employee. • Where <u>free</u> or <u>paid for</u> software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately. • Check the correct treatment of Pension contributions. • For NI, ensure that the correct deduction and employer's contributions are applied: NB. the <u>employers allowance</u> is not available to councils but may be used by other authorities • Ensure that the correct employers' pension percentage contribution is being applied. • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.
H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority.	• Tangible Fixed Assets: • Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed off/ no longer serviceable assets. • Physically verifying the existence and condition of high value, high risk assets may be appropriate. • Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement/ insured cost, the latter being updated annually and used to assist in forward planning for asset replacement. • Additions and disposals records should allow tracking from the prior year to the current. • Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals. • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority. • Fixed asset investments: • Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at section 2, line 9. • Borrowing and Lending: • Ensure that the authority has sought and obtained appropriate UK Debt Management Office approval for all loans acquired.

	• Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan, any arrangement fee should be regarded as an admin expense) in the year of receipt. • Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5. • Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified from the lender and verification provided to the IA by the clerk/RFO). • Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at <u>section 2 of the AGAR</u> reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should: • Ensure that, where annual turnover exceeds <u>£200,000</u>, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein. • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end.
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	IAs should ensure that, <u>all relevant criteria are met</u> (receipts and payments each totalled less than £25,000) • the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline; • that it has been published, together with all required information on the Authority's website and noticeboard.
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation.	IAs should review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation, including publishing the <u>ICO publication scheme</u> on its website.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory <u>30 working day period when the Authority's records are available for public inspection</u>. IAs may also check whether authorities have minuted the relevant dates at the same time as approving the AGAR.
N. The authority complied with the publication requirements for the prior year AGAR.	IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.

O. The authority complied with laws, regulations & proper practices relating to digital and data compliance.	• Ensure local authority has, as a minimum, a single generic email address on an authority owned domain. • Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required. • Check when the authority last completed a data audit. • Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. • Ensure the authority has an up to date IT policy in place.
P. Trust funds (including charitable) - the Council met its responsibilities as a trustee.	• Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements. • that the council is the sole trustee on the <u>Charity Commission register</u>. • that the council is acting in accordance with the <u>Trust deed</u>. • that the Charity meetings and accounts are recorded separately from those of the council. • review the level and activity of the charity and where a risk based approach suggests such, review the <u>Independent Examiners</u> report.