OBJECTIVE	INTERNAL CONTROL OBJECTIVE	COMMENTS
A	**Appropriate accounting records have been properly kept throughout the financial year.**	Scribe Accounts reports Finance Report for Transparency Code compliance with variance explanations Figures checked against AGAR Accounting Statement
B	**This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.**	Spot checks on cash book & related authorised invoices VAT claim checked (submitted 1/4/25) Financial Regulations & Standing Orders reviewed July 2024
C	**This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**	Risk Assessment in place for 2023/2024; reviewed March 2025
D	**The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**	Precept & associated budget process checked 6-month &Year end budget review in place General & ear-marked reserves in place at appropriate levels & in use within budget
E	**Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.**	Spot checks on cash book & related income documentation Income checked against bank statements, including check on transfer transactions VAT on income not applicable; VAT refund received 8/4/24.
F	**Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.**	No petty cash system in operation.
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.**	Clerk salary recorded in confidential cashbook; checked against employee records PAYE and NI records in place; records checked Clerk contract & job description in place Workplace pension in place; re-enrolment & re-declaration 21/8/21
H	**Asset and investments registers were complete and accurate and properly maintained.**	Detailed fixed assets register in place Ansvar Insurance – Insurance until 31/5/25.
I	**Periodic and year-end bank account reconciliations were properly carried out during the year.**	End of Year Bank Reconciliation checked against bank statements Bank reconciliations checked against statements at council meetings
J	**Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.**	Receipts & Payments. Spot checks carried out on cash book & invoices/receipt documentation
K	**If the authority certified itself as exempt from a limited review in 2023/24, it met the exception criteria and correctly declared itself exempt.**	Certificate on www.risbyparishcouncil.gov.uk website
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.**	Yes. Changed to .GOV website.
M	**In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.**	Exercise of Public Rights posted on www.risbyparishcouncil.gov.uk website
N	**The authority has complied with the publication requirements for 2023/24 AGAR**	Certificate of Exemption, Annual Internal Audit Report, Annual Governance Statement, Accounting Statement published.
Further Comments		ICO up-to-date registration certificate until 9 November 2025; GDPR policies in place

Audit and report prepared by Cathy Whitaker; Town Clerk/Finance Manager of Newmarket Town Council / Clerk/RFO of Exning Parish Council.

20/4/24 C E Whitaker