

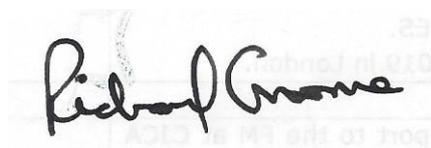
I have examined the records and administration methods via your Locum Clerk, Caroline Higgins, including:

- Bank reconciliation between stated balances and actual in bank
- Expenditure approval processes
- Supporting invoices
- Proper treatment and payment of VAT
- Annual budgetary process
- Precept setting and receipt
- Income received and any required treatment of grants
- Salary and PAYE arrangements for the Clerk
- Appropriate asset register
- General accounting statements, Day Books, explanation of significant variances, annual report for external audit

Items not covered in my audit were: Petty Cash (there is none) and Item K on the AGAR (the Authority was not exempt in 2019/20) . We discussed the interim arrangements, salaries etc while your current Clerk is absent, and all was satisfactory.

I am satisfied that all the above are in good order and have no observations nor reservations on any detail therein.

I am also content that the Clerk has made the Council aware of the current financial systems and procedures in place and the Council are comfortable with these.

A handwritten signature in black ink that reads "R L Groome". The signature is written in a cursive style. In the background, there is a faint, mirrored watermark of the signature and some text, likely from the reverse side of the paper.

R L GROOME

Internal Auditor