

payments for the year was produced so as I can examine all payments. Payments are made on line with 2 Councilors' initialing the payment authorization form, and by direct debits.

4.2.2. Financial Regulations state:-

The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the meeting and together with the relevant invoices, present the schedule to Council. Payments shall be authorised by a resolution of the Council. A list of all payments shall be disclosed as an attachment to the minutes of the meeting at which payment was authorised. This had been carried out.

4.2.3. Any donations paid had been agreed by the Council prior to payment being made and were properly recorded as Section 137 payments in the Receipts and Payment record.

4.2.4. Although there is no petty cash held by the Council there are payments made to the Clerk for any expenses when necessary and receipts are held for all expenditure.

**4.3. Governance Arrangements**

4.3.1. The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and this was approved on 2<sup>nd</sup> March 2022.

4.3.2. Financial Regulations and Standing Orders were agreed and adopted at the 4<sup>th</sup> May 2022 Annual Meeting.

4.3.3 There appears to be adequate insurance cover for all assets of the Council.

4.3.4 The Council has carried out a review of the Corporate Risk Assessment which was reviewed and approved at the 1<sup>st</sup> March 2023 Council meeting.

4.3.5. Various policies are reviewed each month by a Councilor and agreed by Council.

4.3.6. I understand that any quotes are discussed at the Finance and Governance Sub Committee.

4.3.7. The announcement of the public rights for 2021/22 was dated 5<sup>th</sup> June 2022 with the inspection of the accounts available between 6<sup>th</sup> June to 15<sup>th</sup> July 2022.

**4.4. Income collection and Banking arrangements**

4.4.1. Any Income received is usually received direct to the bank and recorded on the Cash Book 1 report for receipts, Invoices are raised for bookings, with the invoice number recorded under receipt ref on the report

4.4.2. I can confirm that all income received had been promptly banked, and properly recorded.

4.4.3. Vat is recorded in the Rialtus system and is shown on the Cash Book 1 reports, a report is produced from the system when claiming back vat and is claimed every quarter.

4.4.4. I agreed the reconciliation of the bank statement at the end of the year to the records as at 31<sup>st</sup> March 2023.

**4.5. Accounting Records**

4.5.1. All Receipts and Payments were properly recorded in Rialtus and regular bank reconciliations are carried out which are submitted to Members monthly, with the bank statements being confirmed by the Chair.

**4.6. Security/Assets**

4.6.1. The register of assets for 2022/23 has been completed and will be presented with the statement of