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Our Ref: MARK/RUD001

Mrs J Foote
Rudgwick Parish Council
Rudgwick Village Hall
Bucks Green
Rudgwick
West Sussex
RH12 3JJ

13th May 2020

Dear Jonna

Re: Rudgwick Parish Council
Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 3rd December 2019 and our final audit on the 13th May 2020 we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report. The recommendations from the interim visit have been answered in the table at the end of the report.**

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 prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings
At the interim visit we reviewed and performed tests on the following areas:
- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Rudgwick Parish Council are well established, and followed. The clerk is very experienced and ensures the council follows best practice regulations. It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose.

I would like to thank Jonna for her assistance, on this occasion there are no recommendations to improve the well-ordered system.

Final Audit – Summary Finding

At the final visit we reviewed and performed tests on the following areas:

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2020. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

The Council continues to uses RBS as a day to day accounting package, this is a tried and tested industry specific package and I make no recommendation to change in this system. The RBS system is used weekly to report on and record the financial transactions of that of the Council. There are two users with a shared logon.

- Clerk - Financial oversight, budgeting, reporting to council
- Assistant Clerk - is responsible for the purchase & sales ledger, cashbook and bank reconciliations.

Every month a bank reconciliation is performed, income & expenditure against budget reports and a list of payments are printed and filed in month order. The hard copy reports are easy to read and logically filed. My audit testing showed that supporting documentation could be easily located from records. This is a clear and easy system to follow and I make no recommendation to change.

I tested opening balances as at 1.4.19 and confirmed they could be agreed back to the audited accounts for 2018/19.

The Council is not VAT registered. The last VAT reclaim was for the period ended 30th September 2019 which showed a refund position, this was received in October 2018 and I verified this to the bank statements and cashbook. This indicates that the council is up to date with its postings on the financial package.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Interim Audit

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report was not qualified in 2018/19. Although a note was made. This was correctly reported to council in October 2019. The Internal audit report was correctly taken to council in June 2019.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign “Acceptance of Office” forms, register of members interests and acceptance to receive information by electronic means.

Confirm that the Council is compliant with the relevant transparency code.

The Council is required by law to follow the 2015 Transparency Code; a review of the web site has shown that this is being followed. The clerk also demonstrated the clerks weekly report and other information posted to the web site. This was clear and open and is very much in accordance with best practice.

Confirm that the Council is compliant with the GDPR.

The council is aware of the GDPR. It was noted the Council has common email addresses internally which is recommended because it gives a natural segregation between personal and councillor business so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a privacy notice on its website.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets circa monthly (includes planning)
- Finance, Policy & Human Resources ; meets three times per annum
- Halls & Recreation; meets circa two times per annum

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks each committee has spending powers.

Check that agendas for meetings are published giving 3 clear days’ notice.

The clerk was able to demonstrate that at least 3 clear days’ notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

Check the draft minutes of the last meeting(s) are on the council’s website

Minutes are uploaded to the council website. These could be agreed to the hard signed copies.

Confirm that the Parish Council’s Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model and are dated May 2019.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the NALC model and are dated September 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council’s Financial Regulations are being routinely followed.

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is minuted in accordance with regulations.

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained. It is noted that the thresholds for authority to spend at para 4.1 are as follows:

- Over £5,000 – prior approval by full council
- £1,000 - £5,000 - prior approval by delegated committee
- £500 to £1,000 – discussion with chair
- £0 - £500 – clerk power to spend within budget heading

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below.

- £60,000 + Tender Process
- £3,000 - £60,000 3 quotations are required.
- £1,000 - £3,000 – strive to get 3 estimates
- 0 - £1,000 – power to spend

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, debit card (£500) and on-line banking. Cheques must be signed by two individuals.

I discussed the purchasing system with the RFO vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking.

2. An ad hoc expenditure requirement is identified and noted to the clerk/RFO – this can be from a number of sources and depending on the financial amount will discussed in advance with council, committee or chair. If required, this is approved in advance by council committee before the expenditure incurred. My audit testing showed via the minutes that there is where appropriate discussion of expenditure before the orders are placed.

3. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders.

4. The supplier invoice, when received, is reviewed by the clerk this is then batched and a payment slip attached.

5. Councillors invited to attend the office to sign the attached payment slip

6. The payments are made by on-line banking. The clerk sets up the payment and the councillors authorise. This is a dual access system and as such the originator cannot on their own authorise the same transaction, further authorisations are required by councillors. This is a natural segregation of duties. All payments are required to be authorised by three people, the originator (clerk) being one of them. The same applies to cheques; the clerk and two councillors. (There are three councillors that are registered as signatories)

7. The approved paid supplier invoices are posted to the financial reporting package.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.12 per elector.
The council has one payment – this is below the thresholds.

Confirm that checks of the accounts are made by a councillor.
The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

Final Audit
I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)
Internal audit requirement
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Interim Audit
The council has a risk management policy dated May 2019. The Council undertakes an annual risk assessment, this is in a comprehensive table format, which is entirely suitable for a council of this size.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate**.**

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"*We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."*

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Interim Audit

I confirmed that the 2020/21 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. A review of the minutes shows discussion and agreement of the same.

As at 30th November total reportable income was £161,318 (Annual Budget £144,025), and expenditure £101,668 (annual budget £117,600). The over budgeted income is due to VAT refunds. The clerk was able to demonstrate robust reporting against budget.

I have reviewed the list of earmarked reserves; it is anticipated at the year-end date the council has £113k with a general reserve of circa £46k. Rule of thumb calculations suggest that a general reserve equivalent to 50% of precept is adequate. This is set at the correct level for a council of this size.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

Final Audit

The council has £175,858 of total reserves of which earmarked reserves are £108,638 and general reserves are £67,220. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £50k. This is a little high; however the council has good cash management controls and informed councillors and I am under no doubt this will be reviewed in the forthcoming council year.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Interim Audit

The council has various streams of income:

- Precept
- Rentals – rooms.
- Grants
- Interest

Both tranches of precept have been received. The council last reviewed its room rental charges in October 2019 with a 3% increase in April 2020.

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for” has been met.

Final Audit

The precept income was tested to third party evidence supplied to the auditor and has been correctly disclosed in box 2 of the AGAR.

Other income has increased year on year due to the inclusion of lease and hall hire income. This has been properly explained on the report of significant variances.

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

The council has no petty cash.

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.

Interim Audit

The council uses an external firm to calculate the tax and national insurance. The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS.

Employees are paid with reference with NJC scales for consistency purposes.

Monthly PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for November 2019 was paid on time.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Councillors are not paid allowances.

I am of the opinion that the control object of “Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied” has been met.

Final Audit

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of “Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.”, has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Interim Audit

The Council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. The fixed asset register has been maintained in an Excel spreadsheet.

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

Final Audit

The Council does not hold any long term investments i.e. over 1 year.
The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Interim Audit

The council has four bank accounts. None of the accounts are long term investments and as such do not need to be disclosed in box 9 of the AGAR.

I reviewed the bank reconciliation at November 2019 – there were no errors.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

Final Audit

At the year-end date the council had a reconciled bank position. I have reviewed the reconciliation there were no outstanding payments and no outstanding lodgements.

The council has five bank accounts, together. None of the accounts are long term investments and as such do not need to be disclosed in box 9 of the AGAR.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.

The council has correctly prepared the following table. I am of the opinion the answers are a correct reflection of the council's actions.

Section 1 – Annual Governance Statement

	Annual Governance Statement	*'Yes' means that this authority*	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**Propose YES** Use RBS a tried and tested financial accounting system which is designed for local authorities. Trained RFO in RBS system and support with help desk facility. Regular budget and expenditure reviews carried out by Finance, Policies and Human Resources Committee during the year as well as presenting Detailed Receipts and Payments by Budget Heading at monthly Full Council meetings and approved to be noted.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**Propose YES** Put in place and operate four levels of control 1. Accounts Reconciliation by councillor 2. Two signatories for spending and transfer from Investment Account . 3. Three signatories for BACS transfers/Cheque payments 4. Monthly list of payments made/ to be made presented at Full Council meeting and approved
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	**Propose YES** Adopted the NALC financial regulations Members Code of Conduct based on NALC version. Any Declarations of Interest recorded in meeting minutes 3 clear days' notice given of meetings All policies are reviewed and maintained on an annual basis.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**Propose YES** The Period of Exercise of Public Rights was from 12th June – 23rd July 2019. Information was posted on noticeboards and the website
5	We carried out an assessment of the risks facing this authority and	*considered and documented the financial and other risks it faces*	**Propose YES** Council has in place standard local authority

	took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	*and dealt with them properly.*	insurance with HISCOX Ltd, Regular Financial Review against Budget/ Actual by Finance, Policies and Human Resources Committee Risk Assessment Management Scheme document is in place, used to carry out this assessment (adopted 9.9.2019) and reviewed for June 2020 Full Council Meeting)
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*	**Propose YES** Employed and instructed independent, qualified Auditor to carry out and report two Internal Audits of RPC (mid-term and end of year) Financial management procedures, Management Policies, Year End Accounts and Regulatory responsibilities are being met. Audit results positive with no significant matters and an action plan to increase effectiveness. Mid term auditor report had no recommendations.
7	We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	**Propose YES** Mid/ End-term auditor reports had no recommendations.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**Propose YES** Financial income/expenditure is part of monthly meetings and is published on Rudgwick Parish Council website. RPC has insurance cover for Public Liability. Weekly site inspections of and report back on two playground areas, skate park, playing fields and open spaces carried out by Open Space Warden. Water compliance check/tests are undertaken (weekly, quarterly/ half yearly) for Council facilities. Annual RoSPA inspections of the two playgrounds, playing fields, skate park and pond. Water compliance check/tests are undertaken (weekly, quarterly/ half yearly) for Council facilities. Corrective action implemented from maintenance budgets. No events occurred
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**Propose YES** The council has properly disclosed trust income and expenditure and correctly carried out its duties as sole managing trustee. Submits Annual Charity Commission Return.

Section 2 – Accounting Statements

Agar Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	152,334	122,357	Agrees to 2019 cfwd
2	Precept or Rates and Levies	73,040	96,940	Agrees to third party evidence provided to auditor
3	Total other receipts	63,658	101,050	Agrees to underlying records
4	Staff costs	41,211	44,869	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Agreed no loans
6	All other Payments	125,464	99,620	Agrees to underlying records – need to amend for rounding was £99,618
7	Balances carried forward	122,357	175,858	Casts correctly agrees to balance sheet
8	Total value of cash and short term investments	122,357	175,858	Agrees to reconciliation
9	Total fixed assets plus long term investments and assets	1,800,204	1,803,432	Agrees to register
10	Total borrowings	0	0	Agreed no loans
11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	YES ✓	NO	No trusts

The year-end accounts have been correctly prepared on the receipts & payments basis with no requirement for a box 7 & 8 reconciliation.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2018-19 AGAR.

The variance analysis is required because there are variances greater than 15% and £500. This has been prepared on a summary table basis with appropriate explanations. I have noted small £1variances between the amounts entered onto the variance analysis and the published AGAR, for consistency **I recommend the spreadsheet is altered to match the AGAR exactly.**

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")

Not applicable.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Internal audit requirement

The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Due to the Covid 19 outbreak, the statutory deadlines have been changed as follows:

The publication date for final, audited, accounts will move from the 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of July has been removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and are due to come into force on 30 April 2020.

The relevant dates as set by Rudgwick Parish Council Parish Council are set out in the table below.

Inspection - Key date	2018/19 Actual	2019-20 Proposed
Accounts approved at full council	10 June 2019	TBC
Date Inspection Notice Issued and how published	11 June 2019 on website and noticeboards	9 June
Inspection period begins	12 June 2019	15 June
Inspection period ends	23 July 2019	24 July
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	**Attached to inspection announcement**	**Attached to inspection announcement**

I am satisfied the requirements of this control objective were met for 2018-19, and assertion 4 on the annual governance statement can therefore be signed off by the council.

M. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

The council is sole managing trustee for King George's Field Rudgwick 1082090.   Charities matters are up to date.

I am of the opinion that the control objective of "Trust funds (including charitable) – The council met its responsibilities as a trustee" has been met.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards
Yours sincerely

M Mulberry

<u>Mark Mulberry</u>