

PUBLICATION OF EXERCISE OF PUBLIC RIGHTS FOR THE YEAR 2023-24

INTERNAL AUDIT RECOMMENDATION 2023-24

The Internal Auditor is able to confirm that whilst the Council did publish a number of documents as specified within the provisions of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000, it did not publish them in accordance with the timescales to enable the provision of the public rights to be fully satisfied as **the documents were uploaded to the website on 16th June 2023 with the start date of the period being 12th June 2023**. Council should note the requirement to publish the approved AGAR and the explanatory notes on the website as well as the Notice at least the day before the public rights period starts.

Recommendation: Council is advised to consider its response to Assertion 4 of the Annual Governance Statement given the late publication of its accounts and provide a note to the accounts to explain the late publication of the documentation relating to the period of the exercise of public rights for the year ending 31st March 2023.

Confirmed that the response to Assertion 4 of the Annual Governance Statement is checked as a 'no'.

Explanation: Clerking error.