<u>Explanation of no responses:</u>

1. We have put into place the arrangements for effective financial management during the year and for the preparation of the accounting statements.

The Council marked this response as no for a combination of factors: The appointed Internal Auditor confirmed in June that they would not be undertaking the audit for this financial year, new quotes and an additional meeting has been held to rectify this.

The transition from a payments-and-receipts basis to income-and-expenditure accounting has required additional work which has meant external assistance has been sought as the Clerk wants assurances that the figures are accurate and correct due to the complexity of extracting the figures from software primarily designed for a payments-and-receipts system, and a lack of experience in the production of the figures using the income and expenditure method. However it was acknowledged that the accounts for the end of year have been produced in receipts and payments and are correct to the bank balances in this format.