

The Clerk  
Iver Parish Council  
45B High Street  
Iver  
Buckinghamshire  
SL0 9ND

23rd May 2021

Further to my Internal Audit visit of the Council in respect of the 2021 Annual Return, I am submitting my report and observations to the Council. As you will notice from the attached Internal Audit Report it was unfortunately necessary to issue a negative response in respect of Control Objective M.

### **Control Objective M**

*“The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)”*

### **Reason for the negative response Control Objective M**

Regulation 14 of The Accounts and Audit Regulations (2015) sets out the requirements in respect of The Period for the Exercise of Public Rights

As you are aware, it was not possible during the internal audit to verify that the Council had properly discharged its obligations as set out in the Regulations. The period announced by the Council covered a period of 35 days and not the 30 days as required by the Regulations.

### **Implications in respect of the Annual Return**

As previously advised it will be necessary for a negative response to be entered on the Internal Audit Report. In addition, the Council will also have to return a negative response in respect of Assertion 4 of the Annual Governance Statement.

It is highly likely that this issue will be subject to further query by the External Auditor and it would be helpful in that regard if the Council were to properly Minute a discussion of a review of this issue and to include an explanatory letter when submitting the Annual Return.

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In addition to the Negative Response on the Internal Audit Report we have also responded 'Not Covered' in respect of the Control Objectives K and L and we are required to explain why we have done this.

- We have responded 'Not Covered' in response to Objective K as it is not applicable to your Council as you did not certify yourself as exempt from External Audit.
- We have responded 'Not Covered' in response to Objective L as it is not applicable to your Council as your 'turnover' exceeds £25,000.

In addition to this letter and the statutory Internal Audit Report I have also submitted our Internal Audit Observations and Summary to you by email. I would be grateful if you could bring all of these to the Council's attention in due course.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA  
Director