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# LIGHTATOUCH

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**Wincanton Town Council – Annual Internal Audit Report 2021 -22**

**Explanation to “Not Covered” to Control Objective L**

As this Authority has Income and Expenditure that exceed £25,000, they are not subject to publish information on the Council Website in accordance with the Transparency Code Regulation 2015.

**We have, therefore, assessed the test as ‘not covered’ for Control Objective L.**

**Explanation to “No” to objective M and N**

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as amended by SI 2020/404 the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 as it failed to make proper provision during the year 2020/21 for the exercise of public rights did not include the first 10 days of July 2021. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2021/21 and ensure that it makes proper provision for the exercise of public rights during 2022/23.

It has also come to the notice of the Internal Auditor that the conclusion of audit notice and certificate 2020/2021 has not been displayed on the Town Council website. Therefore, we have answered No to Control Objective N on the Annual Internal Audit Report.

**We have therefore assessed the test as “No” to Control Objective M and N**

Tim Light FMAAT

Internal Auditor

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