



## Black Rose Solutions Limited

<b>J. 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.</b>	YES
Is there an audit trail from underlying financial records to the accounts?	yes*
See note B	
<b>L. The authority publishes information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.</b>	YES
PG.I.1 - IAs should review the Authority's website ensuring that all required documentation is published in accordance with the Transparency Code	ok*
<b>Transparency Code for Smaller Councils (income/expenditure under £25k)</b>	
List of Councillor or member responsibilities	yes*
Minutes, Agendas and papers of formal meetings	yes*
Sep-23 Minutes include a co-option of two new councillors, and notice of the death of a sitting councillor. These changes are not reflected on the council website at the time of audit.	REC
Minutes of the January and March meetings were not published at the time of audit. The transparency code for smaller authorities states	
29. Smaller authorities should publish the draft minutes from all formal meetings (i.e. full council or board, committee and sub-committee meetings) not later than one month after the meeting has taken place. These minutes should be signed either at the meeting they were taken or at the next meeting.	REC
<b>M. The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by website or minutes)</b>	YES
Approval Date (meeting)	31/05/2023
The 22/23 AGAR is completed as having been approved at the meeting on 31/5/23 minute ref 9c - however this is not reflected in the minutes.	REC