	authority's approvals, and PAYE and NI requirements were properly applied	
	The records of the council now	comply with this test
H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the council now	comply with this test
I	*Periodic Bank reconciliations were carried out during the year*	
	The records of the council now	comply with this test
J	*Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.*	
Leases and tenancies	The council has been in legal discussion with the village hall and the rifle club about rights and responsibilities over Parish Land. It does not appear that the land in question has been registered.	The land registry omission should be remedied without delay. Appropriate sector specific expert legal advice should be sought to resolve this issue. *(also raised last year)*
K	*Certified Exempt in prior year*	
Not applicable to this council		
L	*Transparency Code*	
	The records of the council now	comply with this test
M	*Public Rights*	
	The records of the council comply	with this test
N	*Publication of prior year AGAR*	
	The records of the council comply	with this test
O	*Trust funds*	
	Not applicable to this council	
P	*Borrowing*	
	Not applicable to this council	

Please find attached my invoice for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,

Eleanor S Greene

eleanorgreene@dothenumbers.uk