I have answered “No” to question M on the Annual Internal Audit Report 2022-23 in respect of Lyminge Parish Council.

The Council adopted its Governance and Accounting Statements for the financial year ending on 31st March 2022 on 5th July 2022. It set the dates for exercise of public rights as being from 7th July 2022 for thirty working days.

Starting public rights on 7th July does not include four of the first ten working days in July 2022 and consequently Lyminge PC has not complied fully with the Accounts & Audi t Regulations 2015 in respect of public rights.

**Lionel Robbins**

**Independent Internal Auditor**

**1 May 2023**