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# LIGHTATOUCH

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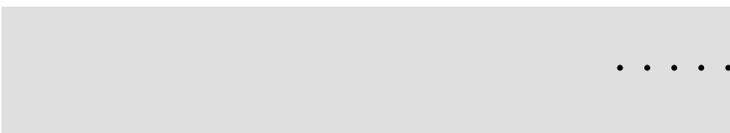
**Chandlers Ford Parish Council – Annual Internal Audit Report 2021 -22**

**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.**

Tim Light FMAAT  
Internal Auditor



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