

Annual Internal Audit Report 2021/22

WICKLEWOOD PARISH COUNCIL

WICKLEWOOD PC, NORFOLK PARISHES . GOV. UK

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

03/06/2022

Name of person who carried out the internal audit

JANICE PLUNKETT

Signature of person who carried out the internal audit

Date

04/06/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

AUDIT REPORT
WICKLEWOOD PARISH COUNCIL

For the year ended 31st March 2022

I have examined the financial records of Wicklewood Parish Council and have seen no evidence of fraud or misrepresentation linked to any documents, which I have audited.

I have viewed the Minutes for the year from the Minute Book. Therefore I believe that the Accounts reflect a true and fair position of the affairs of Wicklewood Parish Council.

Wages & Salaries:

Both Clerk & Booking secretary have had the appropriate statutory deductions, and relevant amount paid to the Revenue. The Booking Clerk continued with being furloughed for part of the year and Job Retention Scheme was received from HMRC

Income & Expenditure

- i. The Council has an outstanding loan with the Public Works Loan Board that has 3 years to run. In addition the interest free 5 year loan from SNC of £21,000 - 1 payment of £2,100 was deducted from the precept, a 2nd payment for the same amount was paid by cheque in May 2021
- ii. Hall income was considerably reduced, due to the Hall having to remain closed during the Government Lockdowns. However most groups had returned during the year. With the Exception of Hoppers who were asked to return their keys and remove equipment from the storage area.
- iii. Allotment Rental - all users paid following e-mail invoices. One large plot has been split into 3 small plots and the community orchard, all plots have been taken up. The Bowls Club has a new agreement and this has been paid, in addition they contributed to the purchase of the Defibrillator at the village Hall
- iv. Agency Services' monies received from County Council to fund the Parish Council verge cutting was received. Grass cutting on the Playing Field is still being carried out by TTSR
- v. The Small Business Rate Relief resulted in no payments being due again this current year
- vi. Statutory inspections / tests had been carried out in the year on Electrical items, Boiler, Fire equipment, Playing Field etc

Fixed Assets:

The FA Register is at 2016 market value and will remain until the council require a revised market value.

Precept:

The precept was £11,000,

Minutes:


From the Minutes I noted the following,

- The Chair was re-elected as there were no further nominations, officers were proposed and elected to various roles. A new Councillor was co-opted in February 2022. Council Meetings were held on Zoom, until the rules changed and face to face meetings were allowed.
- The Risk Assessments for the Village Hall were reviewed and approved.

- The clerk and booking secretary have continued to work well this year and are an asset to the Parish Council.
- The Cleaning Company are still working well.
- The Permissive Path was created part way round the Farm Tenancy Land and the FTB has been amended, agreed and signed by the tenant.
- The PC are checking the SAM2 signs and reporting to the meeting, 80% are adhering to the limits. Speed Wheelie Bin stickers were purchased and residents with roadside bins encouraged to display to as further reminders about speeding.
- The Community Orchard has come to fruition, the trees ended up having to be sourced individually due to problems with the nursery. This resulted in many refunds to the purchasers
- Various issues raised or noted by residents had been dealt with in the most appropriate manner, these are mainly Highways issues, dog fouling signs had been erected leading to the allotments
- Playing Field has passed all the Safety inspections however it has been proposed to replace some of the play equipment. This to be reviewed next year in the 2022/23 budget
- The footpath from the Windmill to the top of the High Street was completed following cabling issues
- The proposed bus shelter outside the Cherry Tree PH was approved
- A Platinum Jubilee event was discussed and approved, decided to get a community group together to arrange this. One Councillor agreed to take this on. A beacon will be lit.
- A Defibrillator was purchased with the Bowls Club contributing to the cost. This has been registered with the Ambulance Service
- At last year's initial Draft Budget meeting, it was decided that it is no longer prudent to assume the income from the VH & it should only form part of the budget when received. Therefore all Village Hall receipts have been 'ring fenced' and the monies transferred to the BPA
- A plaque has been placed in the Hall to mark Alan Goodings 50 years' service to the Parish Council, the unveiling was attended by his family.

In conclusion I have found no errors in the financial records of Wicklewood Parish Council.

I have provided a Bank Reconciliation together with a Receipts and Payments account for the Councils attention.

 date 2nd June 2022

Janice Plunkett

Internal Auditor

Springfields
22 Hackford Road
Wicklewood
Wymondham
NR18 9PZ

Section 2 – Accounting Statements 2021/22 for

WICKLEWOOD PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	16,098	28,185	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>	
2. (+) Precept or Rates and Levies	11,000	11,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>	
3. (+) Total other receipts	57,795	33,920	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>	
4. (-) Staff costs	4,843	6,019	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>	
5. (-) Loan interest/capital repayments	1,357	5,557	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>	
6. (-) All other payments	50,508	20,210	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	28,185	41,319	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>	
8. Total value of cash and short term investments	28,185	41,319	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>	
9. Total fixed assets plus long term investments and assets	378,999	380,210	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>	
10. Total borrowings	26,491	21,161	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



10/06/22

Date

I confirm that these Accounting Statements were approved by this authority on this date:

13/06/22

as recorded in minute reference:

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Signed by Chairman of the meeting where the Accounting Statements were approved



CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: Wicklewood Parish Council

County Area (local councils and parish meetings only): South Norfolk


On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 20th June 2022

and ending on 29th July 2022

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2022 (i.e. Friday 1 July – Thursday 14 July).

We have suggested the following dates: Monday 13 June – Friday 22 July 2022. The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022.)

Signed: 

Role: RESPONSIBLE FINANCE OFFICER

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

WICKLEWOOD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		*Yes' means that this authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
			✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

13/06/22

and recorded as minute reference:

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Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

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