

HOLCOMBE ROGUS PARISH COUNCIL

AGAR 2021/22

Annual Internal Audit Report 2021/22

ENTER NAME HOLCOMBE ROGUS PARISH COUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS
www.holcomberogus-pc.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.	Yes	No	Not applicable
			✓

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

Name of person who carried out the internal audit

11 04 2022

DD/MM/YYYY

DD/MM/YYYY

MICHAEL HASLINS

INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

11 04 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).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ENT HOLCOMBE ROGUS 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	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	X		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	X		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	X		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	X		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	X		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	X		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	X		responded to matters brought to its attention by internal and external audit.
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.	X		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
			X

*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:

28/04/22

and recorded as minute reference:

MINUTE REFERENCE 4-9-4

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

Chairman

Clerk

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Section 2 – Accounting Statements 2021/22 for

HOLCOMBE ROGUS PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	27,908	67,790	<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	11,110	11,275	<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	6,508	35,853	<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	2,685	3,161	<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	0	0	<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	8,797	10,221	<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	34,044	67,790	<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	34,044	67,790	<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	12,706	12,707	<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	0	0	<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:


Date 01/04/2022

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

28/04/22

as recorded in minute reference:

MINUTE REFERENCE 40905

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

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must a column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as n

Name of smaller authority: **HOLCOMBE ROGUS PARISH COUNCIL**

County area (local councils and parish meetings only): **DEVON**

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Leslie Findlay Clerk/Responsible Officer**

Date: **01/04/2022**

	£	£
Balance per bank statements as at 31/3/22		
Current Account	50.2	
Reserve Account	16,445.3	
Play area Account	51,294.1	
		67,789.6
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)		
item 1		
item 2		
item 3		
item 4		
[add more lines if necessary]		
item 5		
item 6		
item 7		
item 8		
Add: any un-banked cash as at 31/3/xx		
Net balances as at 31/3/22(Box 8)		67,789.6

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Play area	51612		
public rights of way	611.24		
Solar Fund	6054		
106 monies	661		
Reserve 5			
Reserve 6			
Reserve 7			
		58938.24	
General reserve	3000		
		3000	
Total reserves (must agree to Box 7)			<u><u>61938.24</u></u>

Holcombe Rogus Parish Council audit 2022 Box 3 variances explained

Box 3 Explanation of variances on all other receipts

	2020/21	2021/22	Difference	Explanation
Totals on Section 2	6508.00	35853.00	29345.00	
Interest	6.21	1.82	-4.39	
Grants	0.00	69.00	69.00	
Solar fund Income	5671.71	6012.82	341.11	more sunshine!
Public Rights of Way income	160.00	160.00	0.00	
Cheque not cashed	40.00	0.00	-40.00	
vat	630.78	991.60	360.82	Solicitors' fees for play area and play area inspections increased vat payments
Play area funding raised	0.00	28617.56	28617.56	funds raised this financial year for the play equipment
TOTAL	6508.70	35852.80	29344.10	

Holcombe Rogus Parish Council Box 4 variances explained

Box 4 Variances on Staff costs

	2020/21	2021/22	Difference	Explanation
Totals on Box 4	2685.00	3161.00	476.00	
Clerk salary	2500.00	2500.00	0.00	
Clerk overtime	0.00	363.42	363.42	Extra hours for applying for grants for the play area
Clerk expenses	184.60	297.76	113.16	In lockdown last year so no travel expense and less printing so less ink cartridges purchased. Purchased new anti virus for laptop
TOTAL	2684.60	3161.18	476.58	

Box 6 Explanation of Variances all other payments

Expenses	2020/21	2021/22	Difference	Explanation
Totals on Box 6	8797.00	10221.00	1424.00	
Councillor expenses	0.00	0.00	0.00	
insurance	404.12	404.12	0.00	
membership Fees	437.00	467.99	30.99	
Grass cutting verges	359.32	0.00	-359.32	Contract given to another firm who cut the play area grass as well
Parish Maintenance	0.00	660.00	660.00	Due to covid we did not have the drains cleared in the village
Grants	1500.00	1500.00	0.00	
Training	30.00	30.00	0.00	
Audit Fees	320.00	120.00	-200.00	No external audit
Assets	0.00	0.00	0.00	
Solar Fund	2267.00	0.00	-2267.00	No grants given from the solar fund
website	278.50	436.50	158.00	includes Biennial fee of £65, new emails for councillors and changes to website
VAT	630.78	997.21	366.43	transfer fees generated more vat
Wreath	45.00	45.00	0.00	
Donation	0.00	200.00	200.00	Councillors gave two donations to CHAT and Citizens Advice bureau
Hall rent	150.00	150.00	0.00	
defibrillator service	28.00	0.00	-28.00	Service not completed due to Covid
defibrillator pads	97.50	55.00	-42.50	
P3 footpath maintenance	898.76	70.00	-828.76	Last year we had a new gate and fencing installed on a footpath
Grass cutting play area & verges	1076.00	1306.40	230.40	Now including verges
play area inspections	0.00	480.00	480.00	Taken over maintenance now of the playarea from District Council
strimming and weed spraying	275.00	275.00	0.00	
play area transfer fees	0.00	2453.97	2453.97	Solicitors fees for transfer of land to the Parish Council
crowdfunder	0.00	449.00	449.00	Includes a transfer of £449 to increase donation to limit required
crowdfunder transaction fee	0.00	93.02	93.02	
magnets for notice board	0.00	28.05	28.05	
TOTALS	8796.98	10221.26	1424.28	

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

Name of smaller authority: HOLCOMBE ROGUS PARISH COUNCIL

County Area (local councils and parish meetings only): DEVON

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 Monday 13th June 2022

and ending on Friday 22nd 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: Leslie Findlay

Role: Parish Clerk / Responsible 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.

