

Town Parish Audit
9 Butlers Wharf
Hebden Bridge
West Yorkshire
HX7 8AF

Carol Baird
The Clerk
Waddington Parish Council
07581 187615
parishclerk@waddington.website

27 June 2022

Dear Carol Baird

Internal Audit of the Accounts for Financial Year ending 31 March 2022

I am pleased to inform you that the internal audit of **Waddington Parish Council** is complete. The tests and checks as per attached list were carried out.

Cashbook and bank reconciliation

The cashbook and bank reconciliation statement were reconciled to the 31 of March 2022.

VAT claim

The VAT claims for the year had been carried out in an appropriate manner.

Budget

The compilation of the Councils budget for the year was reviewed and I can confirm that it had been properly compiled and effectively underpinned the precept demand.

Minutes

The Council's minutes were reviewed and were signed and paginated.

Insurance

Insurance cover is in place and is adequate for the major liabilities faced by the council.

Internal Controls

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

Annual Governance and Accountability Return 2021-2022

Box F As there was no evidence of the use of petty cash this has been entered as "not covered"

Further Issues to Note and Act Upon:

Budget and Precept Demand

It is important to provide sufficient information in the minutes with regard to the budget and precept. As a minimum the overall budget figure should be minuted along with the precept request figure. If appropriate an explanation should also be given in relation to any additional funding required to top up the budget, if the budget and precept figures vary ie top up funding from reserves etc.

Signing-off AGAR

In relation to the AGAR sign off meeting, I recommend that the Council contact their advisory body in order to include on the agenda and minutes the exact correct wording for full compliance – see below example:

Annual Governance and Accountability Return (AGAR) 2021-22 (Exempt Authority)**Resolved to:**

- i) certify XXXX Parish Council as exempt from external audit for financial year 2021-22.
- ii) note the Annual Internal Audit Report for 2021-22 included as part of the AGAR 2021-22.
- iii) approve Section 1 - Annual Governance Statement 2021-22 for XXXX Parish Council, AGAR 2021-22.
- iv) approve Section 2 - Accounting Statements 2021-22 for XXXX Parish Council, AGAR 2021-22.
- v) approve the publication of documents required by Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities.

Pensions

It is important that the council declares and as required re-declares with the Pensions Regulator its compliance. This applies whether or not pensions are paid.

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

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