



27th April 2023

Dear Councillor,

You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Wednesday 10th May at 7.00pm in Rendlesham Rooms, Mawnan Memorial Hall, Mawnan Smith.

Yours faithfully,

Lisa Clements
Clerk to the Parish Council

AGENDA

1. TO RECEIVE APOLOGIES FOR ABSENCE
2. TO ELECT A CHAIRMAN FOR THE MUNICIPAL YEAR 2023/24
3. MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS
4. PUBLIC COMMENT ON ITEMS ON THE AGENDA
5. TO RECEIVE AND APPROVE THE MINUTES OF THE MEETINGS OF THIS COMMITTEE HELD ON THE 23rd JANUARY 2023 AND THE CHAIRMAN TO SIGN THEM
6. TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN. (set date for clerk's annual review for 22/23;)
7. TO REVIEW THE CURRENT DIRECT DEBITS AND TO AGREE THEIR CONTINUATION FOR 2023/24.
8. REVIEW OF END OF YEAR BUDGET POSITION 2022/23 (4th quarter/End of Year) AND DISCUSSION OF ANY AMENDMENTS FORESEEN. (including signing off on End of Year & 4th quarter's bank statements)
9. TO REVIEW THE INVESTMENT STRATEGY AND CONSIDER ALTERNATIVE ACCOUNTS/ BONDS (considering potential in year needs).
10. TO DISCUSS ANY AND ALL NOTIFIED AUDIT REQUIREMENTS; TO INCLUDE SETTING THE DATE TO START THE PUBLIC REVIEW OF ACCOUNTS 2022/23 & THE RECEIPT OF THE INTERNAL AUDITORS REPORT.
11. TO REVIEW THE PROPOSED BUDGET FOR 2023/24 IN LIGHT OF THE YEAR END POSITION (includes discussion on Open Spaces contract balancing invoices for 21/22 received at end of March 2023 and impact on PFT grants; closing Coronation Earmarked Reserve)
12. TO DISCUSS THE EARMARKED RESERVES POSITION FOR 2023/24

Associated Papers

- Item 2 - we are currently 1 member short of our usual 5, and with Cllr Reid being away Cllr Whibley is in attendance for this meeting, to ensure we are quorate.
- Item 6 - date for annual clerks review is due, since is tied to annual spinal increase from April, so needs to be scheduled soon.
- Item 7 - current list of DD to confirm.
- Item 8 - End of Year budget information included. Original overspend against budget £7913 has gone up to £20540 at end of year. See sheet for explanations.
- Item 9 - although increased interest rates are kicking into the Lloyds Deposit account we still are sitting with £70K +/- earning no more than 1.7%. Options to put some of the Earmarked reserves (that not in immediate use) into better achieving short term bonds/deposits. The Nationwide account being used for the Solar Grant is only getting 2.7% at present, so moving this might also be considered.
- Item 11 - Due to a late submission of the balancing invoice for 21/22 form R Sanders the 2 x PFT had grant overpayments of JPF£330 & CPF £664. A decision to either let this go or take back from this year's JPF grant allocations needs to be taken.



MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON MONDAY 23RD JANUARY 2023 AT 7.00PM IN MAWNAN BOWLING CLUB

PRESENT: Cllrs Brooksbank (Chair), Reid & Sadler

ALSO PRESENT: Mrs L Clements, clerk

441.23F **TO RECEIVE APOLOGIES FOR ABSENCE** - Cllr Moyle

442.23F **MEMBERS TO DECLARE DISCLOSABLE PECUNIARY AND NON-REGISTERABLE INTERESTS (INCLUDING DETAILS THEREOF) IN RESPECT OF ANY ITEMS ON THE AGENDA AND ANY GIFTS OR HOSPITALITY EXCEEDING £50 & TO CONSIDER REQUESTS FROM COUNCILLORS FOR DISPENSATIONS** - none noted

443.23F **PUBLIC COMMENTS ON ITEMS ON THE AGENDA** – none noted

444.23F **TO RECEIVE AND APPROVE THE MINUTES OF THE MEETINGS OF THIS COMMITTEE HELD ON THE 24TH OCTOBER 2022 AND 15TH DECEMBER 2022 AND THE CHAIRMAN TO SIGN THEM**

It was proposed by Cllr Brooksbank, seconded by Cllr Sadler and
RESOLVED that the minutes of the meetings held on 24th October & 15th December 2022 be approved and signed by the Chair.

on a vote being taken the matter was approved unanimously

445.23F **TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**

Cllr Reid questioned the position with regards to sourcing funding for the MUGA – he was concerned that no actual figures had been provided covering the future maintenance and upkeep costs. As he stated the Trusts had almost no income and the requirement for maintenance of the buildings now under our remit was something that could not be ignored and that the small amount agreed to be put into annually into a 'sinking fund' would not be adequate. Cllr Brooksbank confirmed that we have already agreed to provide a small sinking fund and this should hopefully increase over time.

The question of if the village was being fully consulted as to 'what it needed' was raised – this was tied to the likes of the zipwire in the JPF & the MUGA.

446.23F **REVIEW OF COST IMPLICATIONS TO AMENDMENT TO GRAVEYARD MAINTENANCE CONTRACT UNTIL JULY 2024**

The clerk presented that additional costs (£1605 p.a) from R Egerson associated with the changes made to the graveyard contract as discussed in December. However she felt that some of the items were being duplicated within the contract already and needed further review. It was agreed that this kind of increase was simply not feasible and that at most an £500 extra could be considered.

It was proposed by Cllr Brooksbank, seconded by Cllr Reid and
RESOLVED that the clerk & Cllr Brooksbank meet with Robbie again to discuss the outstanding questions and discuss the level of costed extras

on a vote being taken the matter was approved unanimously

- 447.23F UPDATE OF DISCUSSIONS WITH THE MMH AS REGARDS FUTURE OFFICE ACCOMMODATION AND TO AGREE REPRESENTATIVES TO TAKE THESE FORWARD.**
This item had already been raised at Full Council but it was agreed here that a full agenda for the works be considered. It was discussed and agreed that Cllr Reid & Brooksbank move this forward with a meeting with the Hall Committee to flesh out what were the expectations and a clear view of the works path.
- 448.23F REVIEW OF CURRENT BUDGET POSITION 2022/23 (3rd quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES (including signing off on quarter's bank statements)**
Cllr Brooksbank had some queries on the projected end of year position and was not convinced that the reports being presented showed the best information. He was unhappy with the projected year end figure of £67,000 being more than the original budget + agreed general reserves overspend of £4600. The clerk was aware that spending from Earmarked Reserves (not part of the budget) was included in this report, so could affect the figures being read. The clerk was to once again try to get Cllr Brooksbank permissions to access the finance software.
- 449.23F INTERNAL AUDIT REVIEW & UPDATE**
The clerk said that there were no actual points of note in the Internal Audit, only 3 suggested items;
- i. Signing invoices before uploading- since most invoices were now received via email the clerk was affixing dated electronic signatures to them before uploading, rather than printing them out to sign, scan and upload, (which she was agreed to be a waste of resources)
 - ii. Annotating transaction numbers on burial receipts – this was difficult, so the burial receipt number was being put on the SCRIBE transaction
 - iii. Travel Costs as 'other expenditure' - the clerk had been through and revised all of the associated cost codes to reflect this change.
- 450.23F ANNUAL REVIEW OF INTERNAL FINANCIAL CONTROLS, FINANCIAL RISK ASSESSMENT & HEALTH AND SAFETY UPDATE**
The clerk explained that many of the changes to both the Internal Financial Controls & the Financial Risk Assessments were the removal of those items specific to COVID measures. Review of specifically the 'high risk' items within the FIC was done, with the clerk highlighting the fact that a general reminder from the Chair explaining that individual councillors did not have the right to change works specs in conversation with contractors when assessing/reviewing the works being done.
On the Financial Risk Assessment it needed to be noted that VAT is now not listed on the monthly bank reconciliation. Other smaller items of clarification (highlighted in yellow) were also noted.
It was proposed by Cllr Brooksbank, seconded by Cllr Reid and
RESOLVED that the Internal Financial Controls & Risk Assessments be adopted with regular in year review to be undertaken by Cllr Brooksbank
- The clerk explained that although there were some items of H&S concern many were in the process of being addressed (public toilets, JPF equipment ,parish noticeboard).

Meeting finished at 8.15pm

Item 448.23F – budget review

4 January 2023 (2022-2023)

Mawnan Parish Council
Summary of Receipts and Payments
Summary - Cost Centres Only

Cost Centre	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
Administration/Rent		2.72	2.72 (272%)	4,870.00	4,106.87	763.13 (15%)	763.13
Insurance			0.00 (N/A)	764.65	764.65	0.00 (N/A)	0.00
Meeting Room Hire			0.00 (N/A)	350.00	200.99	149.01 (42%)	149.01
Internal Audit Fees			0.00 (N/A)	225.00	225.00	0.00 (N/A)	0.00
External Audit Fees			0.00 (N/A)	300.00	300.00	0.00 (N/A)	0.00
Parish Council Websites			0.00 (N/A)	100.00	57.39	42.61 (42%)	42.61
Publications			0.00 (N/A)			0.00 (N/A)	0.00
Salaries		210.67	210.67 (21067%)	16,500.00	12,765.48	3,734.52 (22%)	3,734.52
Training & Conference Fees			0.00 (N/A)	550.00	235.00	315.00 (57%)	315.00
Allowances			0.00 (N/A)	100.00		100.00 (100%)	100.00
Subscriptions			0.00 (N/A)	1,400.00	815.53	584.47 (41%)	584.47
Paths & Open Spaces	1,513.12	1,513.12	0.00 (N/A)	5,500.00	2,929.40	2,570.60 (46%)	2,570.60
Public Services		44.71	44.71 (4471%)	4,600.00	5,093.13	-493.13 (-10%)	-493.13
Misc		5.70	5.70 (570%)		63.37	-63.37 (-6337%)	-63.37
S19 - Carwinion Playing Field			0.00 (N/A)	7,000.00	4,869.96	2,130.04 (30%)	2,130.04
S19 - Junior Playing Field			0.00 (N/A)	5,000.00	5,347.00	-347.00 (-6%)	-347.00
S234 (PH Act) - AED Grant			0.00 (N/A)	125.00	125.00	0.00 (N/A)	0.00
Donations & Grants			0.00 (N/A)	5,080.00	5,105.47	-25.47 (-0%)	-25.47
Graveyard	1,000.00	2,575.00	1,575.00 (157%)	7,200.00	5,166.39	2,033.61 (28%)	2,033.61
Precept	48,917.00	48,917.00	0.00 (N/A)			0.00 (N/A)	0.00
CTS Grant	223.59	223.59	0.00 (N/A)			0.00 (N/A)	0.00
Bank Interest	100.00	38.08	-61.92 (-61%)			0.00 (N/A)	-61.92
Earmarked Reserves		3,284.29	3,284.29 (328429%)		6,539.12	-6,539.12 (-65391%)	-6,539.12
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00
NET TOTAL	51,763.71	68,814.88	6,081.17 (9%)	68,884.86	64,708.76	4,864.80 (8%)	10,018.07
Total for ALL Cost Centres		56,814.88			54,709.75		
V.A.T.		2,303.38			3,252.40		
GROSS TOTAL		68,118.26			67,982.16		

Mawnan Parish Council
Summary of Receipts and Payments
Summary - Cost Centres Only

Cost Centre	Receipts			Payments			Net Position +/- Under/over spend	Clerk's End of Of Year notes
	Budgeted	Actual	Variance	Budgeted	Actual	Variance		
Administration/Rent		6.32	6.32 (632%)	4,870.00	4,347.35	522.65 (10%)	528.97	change of phone/broadband (<40%); E-agenda swtich (less office supplies) <40%' Postages >50%
Insurance		0.00	0.00 (N/A)	764.65	764.65	0.00 (N/A)	0.00	corrected to reflect invoice (-£35.40)
Meeting Room Hire		0.00	0.00 (N/A)	350.00	426.99	-76.99 (-22%)	-76.99	increase venue hire + more meetings
Internal Audit Fees		0.00	0.00 (N/A)	225.00	225.00	0.00 (N/A)	0.00	fixed amount
External Audit Fees		0.00	0.00 (N/A)	300.00	300.00	0.00 (N/A)	0.00	fixed amount
Parish Council Websites		0.00	0.00 (N/A)	100.00	57.39	42.61 (42%)	42.61	hosting only - no domain name renewal needed for 22/23
Publications		0.00	0.00 (N/A)			0.00 (N/A)	0.00	used for footpath leaflets
Salaries		270.18	270.18 (27018%)	16,500.00	17,328.73	-828.73 (-5%)	-558.55	April 22 guestimate on Spinal point & NJC increases, NI contribs, Pension & Tax for year
Training & Conference Fees		0.00	0.00 (N/A)	550.00	355.00	195.00 (35%)	195.00	no major training undertaken.
Allowances		0.00	0.00 (N/A)			100.00 (100%)	100.00	not used in year
Subscriptions		0.00	0.00 (N/A)	1,400.00	1,318.53	81.47 (5%)	81.47	ICCM now not used (£95.00)
Paths & Open Spaces	1,513.12	1,513.12	0.00 (N/A)	5,500.00	5,123.50	376.50 (6%)	376.50	includes balancing for 20/21
Public Services		194.71	194.71 (19471%)	4,600.00	6,228.48	-1,628.48 (-35%)	-1,433.77	extra £1000 for rubbish bin contract (£1847); increase to toilet cleaning contract (£1023); utility charges inc £192 EDF rebates, overall down as sewer issues sorted
Misc		5.70	5.70 (570%)		-324.04	-324.04 (-32404%)	-318.34	see additional sheet for details
NDP - Grant Funding		0.00	0.00 (N/A)		0.00	(N/A)	0.00	final year
NDP - Parish Pot		0.00	0.00 (N/A)		0.00	(N/A)	0.00	final year
S19 - Carwinion Playing Field		0.00	0.00 (N/A)	7,000.00	7,664.00	-664.00 (-9%)	-664.00	2020/21 in year contract balancing issue
S19 - Junior Playing Field		0.00	0.00 (N/A)	5,000.00	6,857.00	-1,857.00 (-37%)	-1,857.00	2020/21 in year contract balancing issue
S234 (PH Act) - AED Grant		0.00	0.00 (N/A)	125.00	125.00	0.00 (N/A)	0.00	
Donations & Grants		0.00	0.00 (N/A)	5,080.00	6,345.47	-1,265.47 (-24%)	-1,265.47	did not iclude funding for Post Office Outreach (£1350 pa)
Graveyard	1,000.00	3,875.00	2,875.00 (222%)	7,200.00	7,348.10	-148.10 (-2%)	2,726.90	increase to works cost & contract review from Oct 2022 (remember income roll forward to next years maintenance)
Precept	48,917.00	48,917.00	0.00 (N/A)			0.00 (N/A)	0.00	
CTS Grant	223.59	223.59	0.00 (N/A)			0.00 (N/A)	0.00	final year
CC - Footpaths LMP		0.00	0.00 (N/A)			0.00 (N/A)	0.00	
Bank Interest	100.00	139.69	39.69 (39%)			0.00 (N/A)	39.69	increase in interest rates (pending EoY Nationwide/Solar grant interest)
Earmarked Reserves		12,020.71	3,284.29 (328429%)		7154.12	-7,154.12 (-715412%)	4,866.59	see additional sheet for details
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00	pending 2nd claim (Jul22 to mar23) £3028.05
NET TOTAL	51,753.71	67,166.02	15,412.31 29%	59,664.65	72,293.35	-12,628.70 (-21%)	2,783.61	Agreed £7948 overspend. EoY postion £20540 overspend £1628 Public Services; £2521 PFT (balancing);£1265 Donation (Post Office Outreach)+ Agreed Earmarked reserves spend £7154
Total for ALL Cost Centres		67,166.02			72,293.35			
V.A.T.		2,303.38			4,302.20			
GROSS TOTAL		69,469.40			76,595.37			



HUDSON ACCOUNTING LTD.
INTERNAL AUDIT REPORT:
TO THE MEMBERS MAWNAN PARISH COUNCIL
YEAR ENDED 31ST MARCH 2023.

ISSUE DATE: 20/04/2023
ISSUED TO: PARISH CLERK

INTRODUCTION:

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return and the Transparency Code.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2022.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

GENERAL COMMENTS:

We would like to thank the Clerk for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

It should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

The review undertaken obtained a level of assurance which has allowed us to complete the Internal Audit Report element of the Annual Governance & Accountability Return with no qualifications, thus in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

We have provided a table of audit recommendations, if required, that allow for the Council's response which can be used as an ongoing monitoring tool. We would be grateful if, in due course, it is completed and returned to us.

Attached is a copy of the completed Internal Audit Report required as part of the Annual Governance & Accountability Return.

AUDIT COMMENTARY:

Items in **bold text** within the body of the report represent our findings in respect of the application of controls, text in *italics* represent suggested actions that fall short of being a formal recommendation or do not necessarily pertain to the application of internal controls.

A Appropriate accounting records have been properly kept throughout the financial year.

The accounts are maintained on SCRIBE accounting software; they were up to date, in balance and free from material errors.

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*Financial Regulations*

Financial Regulations were last reviewed in October 2022.

Payment

Testing revealed that payments are supported by invoices, are certified prior to payment by the Clerk and are included on payment schedules approved by Members.

Payment methods

Electronic payments are 'released' by Members ensuring an adequate separation of duties.

Debit card payments are limited, by Financial Regulations, to a maximum of £500. Testing revealed that this had been exceeded in June. 

VAT

VAT has been correctly accounted for.

C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*Insurance*


Statutory insurances are in place and the Fidelity Guarantee is adequate at £250K.

Risk Assessment & Internal Controls

The Council has reviewed its risk management arrangements and the effectiveness of its internal controls.

Cash

The Investment Strategy has not been reviewed during the year.

This is a requirement so the Council should ensure an annual review in undertaken. 


D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*Budget setting*

The 2023/24 budget and precept were properly approved by Council following the production of detailed estimates.

Budget monitoring

Budget monitoring has been undertaken in line with Financial Regulations.

Adequacy of Reserves

After allowing for earmarked reserves of £85,392 the general reserve stands at £15,220; equating to 20% of gross expenditure which is below generally accepted parameters. 

Council should further review its reserve position in the light of any risks faced and determine whether the general reserve is adequate or whether transfers from earmarked reserves are

required.

- E Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.**

Precept

The precept received was checked to the records of the Council and the principal authority and found to be in accord.

VAT claims

VAT for the period April to June has been reclaimed and a claim for the remainder of the year has been prepared.

Burial Fees

Testing revealed that fees had been correctly applied and that the burial register was up to date.

- F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.**

NOT OPERATED

- 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.**

Salaries have been correctly paid and the national pay award was accurately implemented.

PAYE and pension requirements have been met.

- H Asset and investments registers were complete and accurate and properly maintained.**

The asset register has been updated to include acquisitions and disposals and the total value of assets held is accurately reflected in the AGAR.

- I Periodic and year-end bank account reconciliations were properly carried out during the year.**

Monthly bank reconciliations have been carried out in a timely manner and are reported to Council. The Finance Committee verifies the reconciliations on a quarterly basis.

The year-end bank reconciliation was found to be accurate.

- 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 appropriate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.**

The accounts were produced on a receipts and payments basis and were in accord with underlying records.

An audit trail was provided and accompanying information required by the external auditor produced.

- K IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt.**

NOT APPLICABLE.

- L The authority published the required information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.**

Proper guidance on this will not be available until after the deadline for AGAR submission and my discussion with the external auditor suggests it is left to internal auditors to interpret. My view is that is intended to only apply to Exempt authorities who have additional publication requirements, which excludes this Council.

However, as the Council has met the requirements of section N below and its website is up to date and provides information that would reasonably be expected to be there, I have ticked the 'yes' box rather than 'not covered' to ensure that time and potentially money is not wasted replying to the external auditor should they query a 'not covered' response.

M In the year covered by this AGAR, the authority provided for a period for the exercise of public rights as required by the Accounts & Audit Regulations

The requisite Notice was published on the Council's website and the correct number of days for public inspection allowed.

N The authority has complied with the publication requirements for 2021/22 AGAR.

All Publication requirements have been met.

O Trust funds (including charitable). The council met its responsibilities as trustee.

The Council has met its obligations as Trustee.

Annual Internal Audit Report 2022/23

MAWNAN PARISH COUNCIL

mawnan.org.uk/council-expenditure/

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No 	Not applicable

NOT
USED

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

18/04/2023 19/04/2023

Name of person who carried out the internal audit

S P HUDSON C.P.F.A.

Signature of person who carried out the internal audit

S. P. Hudson

Date

20/04/2023

***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).

	Cost Centre	Receipts		Payments		Variance (budget - EoY)	Clerk's End of Of Year notes
		Budgeted	Actual	Budgeted	Actual EoY		
1	Administration/Rent		6.32	4,870.00	4,347.35	528.97	postages likely to go up £25
2	Insurance		0.00	764.65	764.65	0.00	
3	Meeting Room Hire		0.00	350.00	426.99	-76.99	increase venue hire + more meetings
4	Internal Audit Fees		0.00	225.00	225.00	0.00	
5	External Audit Fees		0.00	300.00	300.00	0.00	
6	Parish Council Websites		0.00	100.00	57.39	42.61	
7	Publications		0.00			0.00	used for footpath leaflets
8	Salaries		270.18	16,500.00	17,328.73	-558.55	April 22 guestimate on Spinal point & NJC increases, NI contribs, Pension & Tax for year
9	Training & Conference Fees		0.00	550.00	355.00	195.00	
10	Allowances		0.00			100.00	not used in year
11	Subscriptions		0.00	1,400.00	1,318.53	81.47	
12	Paths & Open Spaces	1,513.12	1,513.12	5,500.00	5,123.50	376.50	
13	Public Services		194.71	4,600.00	6,228.48	-1,433.77	
14	Misc		5.70		-324.04	-318.34	
17	S19 - Carwinion Playing Field		0.00	7,000.00	7,664.00	-664.00	2020/21 in year contract balancing issue
18	S19 - Junior Playing Field		0.00	5,000.00	6,857.00	-1,857.00	2020/21 in year contract balancing issue
19	S234 (PH Act) - AED Grant		0.00	125.00	125.00	0.00	
20	Donations & Grants		0.00	5,080.00	6,345.47	-1,265.47	did not include funding for Post Office Outreach (£1350 pa)
21	Graveyard	1,000.00	3,875.00	7,200.00	7,348.10	2,726.90	increase to works cost & contract review from Oct 2022 (remember income roll forward to next years maintenance)
22	Precept	48,917.00	48,917.00			0.00	
23	CTS Grant	223.59	223.59			0.00	final year
25	Bank Interest	100.00	139.69			39.69	increase in interest rates (DOES NOT include Nationwide/Solar grant interest)
30	Earmarked Reserves		12,020.71		7154.12	4,866.59	see additional sheet for details
	NET TOTAL	51,753.71	67,166.02	59,664.65	72,293.35	2,783.61	

Agreed £7948 overspend. EoY position £20540 overspend. £1628 Public Services; £2521 PFT (balancing);£1265 Donation (Post Office Outreach)+

Next Year 2023-2024

	Cost Centre	Payments		
		Budget	April amendment	
1	Administration/Rent	4,680.00	4,680.00	
2	Insurance	800.00	800.00	
3	Meeting Room Hire	500.00	600.00	
4	Internal Audit Fees	225.00	225.00	
5	External Audit Fees	350.00	300.00	
6	Parish Council Websites	60.00	60.00	
7	Publications			
8	Salaries	17,150.00	18,700.00	£350 for FINAL spinal point increase; approx £1000 NJC salary award
9	Training & Conference Fees	1,250.00	700.00	increase for CILCA not needed - alternate 'refresher training' to be sourced
10	Allowances	100.00	100.00	
11	Subscriptions	1,500.00	1,500.00	need to add £100 Clean Ocean
12	Paths & Open Spaces	4,600.00	5,500.00	contract minimum cost
13	Public Services	6,750.00	7,500.00	£1000 +/- phonebox & noticeboard repairs pending. £2000 rubbish bins; toilet electricity £140; water £720; cleaning £3600
14	Misc		0.00	
17	S19 - Carwinion Playing Field	8,000.00	8,000.00	question on balancing cfw to be addressed
18	S19 - Junior Playing Field	6,000.00	6,000.00	question on balancing cfw to be addressed
19	S234 (PH Act) - AED Grant	150.00	150.00	
20	Donations & Grants	3,430.00	6,430.00	£3000 Solar grant transfer due 28.4.23
21	Graveyard	3,400.00	6,120.00	cfw 22/23 burial fees (£3105). Initial budget decrease to £3015)
22	Precept			
23	CTS Grant			
25	Bank Interest			
30	Earmarked Reserves			
	NET TOTAL	58,945.00	67,365.00	Includes agreed transfers of: £3000 solar grant (line20); £3105 cfw Burials (line21). Total budget WITHOUT these = £61,260