

2021 / 2022

West Wratting Parish Council
Y/E 31st Mar 2022
Internal Auditor's Report
Date 09/06/22

Comments of Internal Areas of control (page 4 of Annual Return)

Objective A

Appropriate books of accounts have been properly kept throughout the year
The electronic cashbook is up to date and reconciles to the bank statements

Objective B

(1) The Council's Financial Regulations have been met
Standing Orders and financial regulations appear to have been applied consistently

(2) Payments were supported by invoices, expenditure was approved and VAT properly accounted for
Most of the payments were supported by invoices and appropriate back up

Objective C

Risk Management Arrangements
A risk management policy is still in place and it was reviewed
Insurance cover appears to be generally adequate.

Objective D

Budgetary Controls
A budget was done but not supplied in the folder

Objective E

Income Controls
Systems generally appear to be in place and satisfactory

Objective F

Petty Cash Procedures

A petty cash procedure is in place and all expenses have been presented to the committee and minuted

Objective G

Payroll Controls
The Payroll system is outsourced to Running Total Bookkeeping

Objective H

Asset controls
An asset register is in use and appears to be up to date

Objective I

Bank Reconciliations
An annual bank reconciliation has been carried out for each account and periodic bank reconciliations take place on a bi-monthly basis.

Objective J

Year - end procedures

Year - end accounts have been prepared on the correct basis, the accounts agree with the cashbook and are generally supported by a good audit trail from supporting documents

Objective K

Exempt from Limited Assurance Review

Objective L

Information published on Website / Webpage

Not covered by my audit

Objective M

Accounts and Audit Regulations

Requirements met for year 2020 / 21

Objective N

Publication Requirements

Met for 2020 / 2021

Objective O

Trust Funds

n/a

Jackie Dockerill
Internal Auditor
9th June 2022

WEST WRATTING PARISH COUNCIL

Parish Clerk:

Jennifer Richards
88 High St, Balsham, CB21 4EP
Tel: 01223 665260
Email: j.richards597@btinternet.com

Chairman:

Mira Nichols
Parys Manor, The Common,
West Wrating
Tel: 01223 291433

PKF Littlejohn LLP
1 Westferry Circus
Canary Wharf
London E14 4HD

10th May 2022

Dear Sirs,

West Wrating Parish Council – Exemption Notice for 2021/2022 Accounts

Please find enclosed the signed Exemption Form for West Wrating Parish Council following approval and agreement by the Parish Council meeting on Monday 9th May 2022. The internal audit will be carried out as usual.

I trust this is in order.

Yours sincerely,



Jennifer Richards
Parish Clerk

Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

WEST WRATTING PARISH COUNCIL

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22: £14,598.44

Total annual gross expenditure for the authority 2021/22: £21,715.70

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

The authority was in existence on 1st April 2018

In relation to the preceding financial year (2020/21), the external auditor **has not**:

- issued a public interest report in respect of the authority or any entity connected with it
- made a statutory recommendation to the authority, relating to the authority or any entity connected with it
- issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
- commenced judicial review proceedings under section 31(1) of the Act
- made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration

The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

Jennifer Richards

09/05/2022

I confirm that this Certificate of Exemption was approved by this authority on this date:

09/05/2022

Signed by Chairman

Date

Mica Nichol

09/05/2022

as recorded in minute reference:

Item 7a, 9th May 2022

Generic email address of Authority

j.richards5597@btinternet.com

Telephone number

01223 665260

Published web address

WWW.WESTWRATTING.ORG.UK

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

j.richards597@btinternet.com

From: "SBA" <SBA@pkf-l.com>
Date: 02 September 2022 11:00
To: <j.richards597@btinternet.com>
Subject: Data logged – notification of exempt status

Dear Mrs Richards,

CA0276: Receipt of documents – notification of exempt status, 2022

This is an automated message to notify you that we have received and logged the notification of exempt status for the year ended 31 March 2022 submitted to us for West Wrattling Parish Council. By notifying us that West Wrattling Parish Council has claimed exemption there is no review to be performed and consequently no auditor certificate and report, or any other closure documentation, will be issued by us for this reporting year.

If you did not submit your notification of exemption by the specified submission deadline and were sent chasing letter(s), you will receive an invoice for those chaser charges calculated in accordance with the fee scales set by Smaller Authorities' Audit Appointments Limited which are available to view [here](#).

Unless we receive any correspondence from local electors during the period for the exercise for public rights that requires us to contact you, you will not hear from us again this year, except to chase any outstanding fees.

The 2021/22 reporting year is the last year of our current five-year contract with SAAA. If we are appointed as your external auditor for the subsequent five-year contract for years 2022/23 to 2026/27, the timetable will be broadly similar to that for 2021/22. If we are not appointed as your external auditor, the successor auditor will contact you directly to notify you of their timetable

Kind regards,

SBA Team
For and on behalf of PKF Littlejohn LLP
T +44 (0) 20 7516 2200
sba@pkf-l.com
For and on behalf of
PKF Littlejohn LLP
15 Westferry Circus
London E14 4HD
United Kingdom
www.pkf-littlejohn.com

Tel: +44(0)20 7516 2200



PKF Littlejohn LLP, Chartered Accountants

The information contained in this communication is confidential and may be legally privileged. It is intended solely for the use of the named addressee. PKF Littlejohn Accounts Limited is a wholly owned subsidiary of PKF Littlejohn LLP, Chartered Accountants and is registered in England. PKF Littlejohn LLP reserves the right to monitor the content of any message sent to or from name@pkf-littlejohn.com. PKF Littlejohn LLP is registered as a limited liability partnership in England and Wales No. OC342572. Registered office: 15 Westferry Circus, London E14 4HD, United Kingdom. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not

Smaller authority name:

WEST WRATTING PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>13 June 2022</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Jenny Richards, Parish Clerk</u> <u>88 High St. Barham, CB21 4EP</u> <u>01223 665260</u></p> <p>commencing on (c) <u>Monday 14 June 2022 4pm - 6pm</u> (a)</p> <p>and ending on (d) <u>Friday 23 July 2022</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> The opportunity to question the appointed auditor about the accounting records; and The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>Jenny Richards</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

WEST WRATTING 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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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
			✓

*For any statement to which the response is 'no', an explanation must be published

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

9th May 2022

and recorded as minute reference:

7a

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

Chairman

Mira Nicholls

Clerk

Jennifer Richards

Other information required by the Transparency Code (not part of the Annual Governance Statement)		
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

WWW.WESTWRATTING.ORG.UK

Section 2 – Accounting Statements 2021/22 for

WEST NRATTING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	24,411	48,196	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.
2. (+) Precept or Rates and Levies	12,044	12,358	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	37,197	2,240	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	3,018	3,016	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.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	22,442	18,700	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	48,196	41,081	Total balances and reserves at the end of the year. Must equal (1+2+3) (4+5+6).
8. Total value of cash and short term investments	48,196	41,081	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.
9. Total fixed assets plus long term investments and assets	940,311	940,311	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.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

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

Jennifer A. Richards

Date

09/05/2022

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

09/05/2022

as recorded in minute reference:

Item 7a, 9th May 2022

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

Mira Nichol