

2022/2023

West Wrattling Parish Council
Y/E 31st Mar 2023
Internal Auditor's Report
Date 06/06/23

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 the year

Objective N

Publication Requirements

Requirements met for year the year

Objective O

Trust Funds

n/a

Jackie Dockerill
Internal Auditor
6th June 2023

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

21st May 2023

Dear Sirs,

West Wrating Parish Council – Exemption Notice for 2022/2023 Accounts

Please find enclosed the signed Exemption Form for West Wrating Parish Council following approval and agreement by the Parish Council meeting on 11th May 2023 under Item 7A Finance. The date of the Parish Council meeting again had to be changed because of lack of Cllrs. able to attend the meeting. The internal audit will be carried out as usual.

Yours sincerely,



Jennifer Richards
Parish Clerk

j.richards597@btinternet.com

From: "SBA" <SBA@pkf-l.com>
Date: 15 July 2023 10:13
To: <j.richards597@btinternet.com>
Subject: Data logged – notification of exempt status

Dear Mrs Richards,

CA0276: Receipt of documents – notification of exempt status, 2023

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 2023 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.

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 individual or entity named in this communication. PKF Littlejohn Accounts Limited is a wholly owned subsidiary of PKF Littlejohn LLP, Chartered Accountants and is not a member firm of the PKF International Limited family of legally independent firms and does not provide any services to the public. 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 provide any services to the public.

smaller authorities where the higher of gross income or gross expenditure exceeds £25,000 in the year of account ended 31 March 2023, and that wish to certify as exempt from a limited assurance review under Section 9 of the Local Audit and Accountability 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

WEST WRATTING PARISH COUNCIL

certifies that during the financial year 2022/23, 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 2022/23:

£14,619.61

Total annual gross expenditure for the authority 2022/23:

£9,764.09

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 **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), 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 the above statements apply and 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 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

Jennifer Richards

21/4/23

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

21/4/2023, Minuted 11/5/23

Signed by Chairman

Date

Mike Ditch

21/04/23

as recorded in minute reference: **Item TA Finance**
email agreement (see letter)

Generic email address of Authority

Telephone number

j.richards597@btinternet.com

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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

[Signature]