

WARTLING PARISH COUNCIL

FINANCIAL ACCOUNTS

(SUBJECT TO AUDIT)

1 APRIL 2021

TO

31 MARCH 2022

Wartling Parish Council
Receipts and Payments Account
Year Ended 31 March 2022

Total £:

Receipts

Precept	7350
Interest - Bank	0
HMRC	151
Wealden - Community Infrastructure Levy	3580

11081

Payments

Grants	175
Insurance	258
SALC/NALC/WDALC Subscriptions	203
Salaries/Printing/Travel/Office Expenses	5246
Professional Fees	232
Website	250
Inland Revenue	0
Outside Maintenance	85
Verge Cutting	288
Feasibility Study	500
Sundries	0
VAT	213

7450

Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

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.

WARTING 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:

ENTER 11081 T 600,000

Total annual gross expenditure for the authority 2021/22:

ENTER 7450 T 600,000

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

Alan Stevens

4.5.22

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

4.5.22

Signed by Chairman

Date

Alan Stevens

4.5.22

as recorded in minute reference:

11 iii

Generic email address of Authority

wartlingpc@aol.com

Telephone number

01323 460007

*Published web address

wartlingparish.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

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

WARRINGBOROUGH COUNCIL AUTHORITY

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	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>'Yes' means that this authority:</i> 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
			✓
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*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:

2-5-22

and recorded as minute reference:

111

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

Chairman

Ken Stevens

Clerk

Debra Stevens

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.warrington.gov.uk

Explanation of variances – pro forma

Name of smaller authority: **Warrington Council**
 County area (local councils and districts): **Warrington, Earsay**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input: DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	9,249	22,620				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,350	7,350	0	0.00%	NO		
3 Total Other Receipts	13,033	3,731	-9,302	71.37%	YES		£12882 CIL received y/e 2021 £3579 CIL received y/e 2022
4 Staff Costs	4,851	5,246	295	5.98%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,051	2,204	143	6.94%	NO		
7 Balances Carried Forward	22,620	26,251				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	£16412 CIL held in reserves.
8 Total Cash and Short Term Investments	22,620	26,251			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments any	15,750	15,750	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Smaller authority name: WARTLING PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>9th JUNE 2022</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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>ALISON STEUGGS, PARISH CLERK, 31 BANINGER</u> <u>WAY, STONE CROSS, PEPPERLEY, EAST SUSSEX</u> <u>BN24 5FC - wartlingpar@cof.com</u></p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. 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>ALISON STEUGGS, RFO</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>

Contact details

Name of smaller authority: WORTHING PARISH COUNCIL

County Area (local councils and parish meetings only): EAST SUSSEX

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	ALISON STEVENS	KEITH STEVENS
Address	31 BANNER WAY STONE CROSS PEWENSEY EAST SUSSEX BN24 5FE	31 BANNER WAY STONE CROSS PEWENSEY EAST SUSSEX BN24 5FE
Daytime telephone number	07501 676 569	07554 048 670
Mobile telephone number	07501 676 569	07554 048 670
Email address	worthingpc@aol.com	Keith@stevens@btinternet.com

WARTLING PARISH COUNCIL

CASH BOOK

(SUBJECT TO AUDIT)

1 APRIL 2021

TO

31 MARCH 2022

Bank Reconciliation.

£

Balance at Bank 31.03.22

23504.79

Income not recorded

Cheques Outstanding:

172.92

183.26

356.18

23148.61

Reserve Account

3103.03

Balance at Cash Book

26251.64

Check

Income as Cash Book

33701.90

Expenditure as Cash Book

7450.26

26251.64

Wartling Parish Council

Cash Book Y/E 31.03.22

<u>Date</u>	<u>Income</u>	<u>Precept</u>	<u>Hall Hire/ Bank Int</u>	<u>Other</u>	<u>Total Received</u>	<u>Total Income</u>
	Brought forward					22620.68
26.04.21	Wealden	3675.00		3249.17	6924.17	6924.17
07.06.21	Interest		0.08		0.08	0.08
01.06.21	HMRC			151.40	151.40	151.40
27.09.21	Wealden	3675.00			3675.00	3675.00
06.09.21	Interest		0.08		0.08	0.08
19.10.21	CIL			330.33	330.33	330.33
06.12.21	Interest		0.08		0.08	0.08
06.03.22	Interest		0.08		0.08	0.08
Total Income		7350.00	0.32	3730.90	11081.22	33701.90

WARTLING PARISH COUNCIL

<u>Asset:</u>	<u>Location:</u>	<u>Year Acquired:</u>	<u>Values Ins:</u>
3 noticeboards	BN27 4SQ	N/K	£ 800.00
	BN27 4SD	N/K	£ 800.00
	BN27 1RY	N/K	£ 800.00
Metal Bus Shelter	BN27 4SQ	N/K	£ 4500.00
Wooden Bus Shelter	BN27 4RY	2015	£ 4500.00
Defibrillators	BN27 4SG	2015	£ 1500.00
	BN27 1RY	2015	£ 1500.00
Hand Held Radar	BN27 1RY	2016	£ 950.00
Computer	Office	N/K	£ 400.00
			<hr/>
			£15750.00
			<hr/>

Expenditure either cumulatively or individually over £100.

<u>Date:</u>	<u>Details:</u>	<u>Chq</u> <u>No</u>	<u>Inv</u> <u>Ref</u>	<u>Grants</u>	<u>Subs &</u> <u>Ins</u>	<u>Wages/</u> <u>Audit</u>	<u>Rates &</u> <u>O/heads</u>	<u>Other</u>	<u>VAT</u>	<u>Total</u>
05.05.21	ESALC	100943	1		148.32					148.32
05.05.21	ESCC	100944	2					288.00	57.60	345.60
05.05.21	S Goacher	100946	4				167.68			167.68
05.05.21	Zurich	100950	5		257.60					257.60
05.05.21	Sign Wizard	100951	6					25.00	5.00	30.00
11.05.21	Men's Shed	100952		175.00						175.00
07.07.21	Barkweb	100954	8				250.00		50.00	300.00
03.11.21	WDALC	100962	9		15.00					15.00
03.11.21	ESCC	100966	10					500.00		500.00
05.01.22	ESCC	100967	10						100.00	100.00

WARTLING PARISH COUNCIL

FINANCIAL RISK ASSESSMENTS AND ASSET LIST

2021 - 2022

Wartling Parish Council Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Wartling Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council regularly receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Wealden District Council. The figure is submitted by the Clerk in writing. The Clerk informs the Council when the monies are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L	The Council has Financial Regulations which sets out the requirements.	Existing procedure adequate Review the Financial regulations when necessary

Bank and banking	Inadequate checks Banks mistakes	L	The Council has Financial Regulations which set out banking requirements Monthly reconciliation	Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a regular agenda item and discussed/reviewed and approved at each meeting.	Existing procedure adequate Existing procedures adequate.
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required
Charges-rents receivable	Payment of rents	L	The Parish Council collects no rents or charges.	Existing procedure adequate
Grants and support payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.
Best value accountability	Work awarded Incorrectly. Overspend on services.	L M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate.
Salaries and assoc. costs	Salary calculation	L	Salary is calculated via an independent payroll bureau. PAYE is paid quarterly and salary monthly by Standing Order.	Existing procedure adequate.
Employees	Fraud by staff Health and safety	L L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees to be provided adequate direction and safety equipment needed to undertake their roles	Existing procedures adequate. Monitor health and safety requirements and insurance

VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements.	annually. Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council are resolved at Full Council Meetings.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting.	Existing procedures adequate.
	Business conduct	L	Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	Declarations of interest by members at Council meetings. Register of members interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration

Wartling Parish Council

Characteristics of Effectiveness

Evidence of Achievement

Yes/No

Areas for Development

Internal Audit work is planned

Planned Internal Audit work is based on risk assessment and designed to meet the Council's needs.

Yes

Understanding the whole organisation its needs and objectives

The annual audit plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement.

Yes

Be seen as a catalyst for change.

Internal Audit supports the Council's work in delivering improved services to the community.

Yes

Add value and assist the organisation in achieving its objectives

The Council makes positive responses to Internal Audit's recommendations and follows up action where this is called for.

Yes

Be forward looking

In formulating the annual audit plan, national agenda changes are considered.

Yes

Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements.

Yes

Be challenging

Internal Audit focuses on the risks facing the Council.

Yes

Internal Audit encourages members to develop their own responses to risks, rather than relying solely on audit recommendations.

Yes

Ensure the right resources are available

Adequate resource is made available for Internal Audit to complete its work. Internal Audit understands the Council and the legal and corporate framework in which it operates.

Yes

Yes

Wartling Parish Council

<u>Expected Standard</u>	<u>Evidence of Achievement</u>	<u>Yes/No</u>	<u>Areas for Development</u>
1: Scope of Internal Audit	<p>Terms of Reference for Internal Audit were approved by Full Council on 4th March 2015</p> <p>Internal Audit Work takes into account both the Council's Risk Assessment and wider Internal Audit arrangements.</p> <p>Internal Audit work covers the Council's anti-fraud and corruption arrangements</p>	Yes Yes Yes	
2: Independence	<p>Internal Audit has direct access to those charged with governance (See Financial Regulations)</p> <p>Reports are made in own name to management.</p> <p>Internal Audit does not have any other role within the Council</p>	Yes Yes Yes	
3: Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.</p>	Yes	
4: Relationships	<p>All responsible officers (Clerk and RFO) are consulted on the Internal Audit Plan.</p> <p>Respective responsibilities for officers and internal audit are defined in relation to internal control, risk assessment and fraud and corruption matters (job descriptions and engagement letter).</p> <p>The responsibilities of council members are understood; training of members is carried out as necessary.</p>	Yes Yes Yes	
5: Audit Planning and Reporting	<p>The annual internal audit plan properly takes account of all the risks facing the Council and has been approved by the Council on 4th March 2015.</p> <p>Internal Audit has reported in accordance with the plan on 4th March 2015.</p>	Yes Yes	

CIL Monitoring Report (Regulation 121B) 1st April 2021 – 31st March 2022

Town / Parish Council Wartling Parish Council

(a) CIL receipts retained	£Sum
CIL receipts from previous years kept at the beginning of the reported year.	£12,832.25

(b) CIL receipts received during the reporting year 2021/2022	£Sum
April 2021	£3,249.17
October 2021	£330.33
Total CIL receipts received for reporting year.	£3,579.50

(c) Summary details of CIL expenditure during the reported year				
Infrastructure expenditure items	Criteria (A) or (B) ¹	The total cost of the project (£)	CIL contribution to the project (£)	Details on any additional funding if required to complete the project
FEASIBILITY STUDY	A	NOT YET KNOWN	500.00	

(d) CIL expenditure	£Sum
Total CIL Expenditure during reporting year 2021/2022	£ 500.00

¹ Please state the item of infrastructure to which the above payment relates in accordance with this criteria;

- A. The provision, improvement, replacement, operation or maintenance of infrastructure or
- B. Anything else that is concerned with addressing the demands that development places on an area.