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WARTLING PARISH COUNCIL

Financial Reports

2022-2023

Wartling Parish Council
Receipts and Payments Account
Year Ended 31 March 2023

Total £:

Receipts

Precept	7500
Interest - Bank	7
HMRC	213
PAYE Refund	376

8096

Payments

Grants	700
Insurance	241
SALC/NALC/WDALC Subscriptions	185
Salaries/Printing/Travel/Office Expenses	6288
Professional Fees	507
Website	270
Inland Revenue	218
Verge Cutting	294
Councillor Training	40
Sundries	0
VAT	143

8886

Certificate of Exemption – AGAR 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

WARWING 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:

ENTER £8096

Total annual gross expenditure for the authority 2022/23:

ENTER £8886

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 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

Debra Stevens

10/05/2023

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

10/05/2023

Signed by Chairman

Date

Ken Stevens

10/05/2023

as recorded in minute reference:

11 MINUTE REFERENCE

Generic email address of Authority

Telephone number

EN warwingpc@aol.com

01501 676 569 MBER

*Published web address

www.warwingparish.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.

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. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
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 (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).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

Date

*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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

WARTING 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 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
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
			✓
			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:

10/05/2023

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

Kenneth

Clerk

Debra

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
	✓	

ENTER THE WEBSITE/WEBPAGE ADDRESS

www.wartlingparish.org.uk

WARTING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	22620	26251	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	7350	7500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3731	596	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	5246	6507	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2204	2380	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	26251	25460	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	26251	25460	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	15750	15750	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	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

Jason Stevens

Date

10/05/2023

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

10/05/2023

as recorded in minute reference:

11 ii

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

Kimberly

Smaller authority name: WORTHING PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**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>1-6-23</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 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>ALISON STEVENS, PARISH CLERK, 31 BANNER</u> <u>WAY, STONE CROSS, BURNLEY, EAST SUSSEX</u> <u>BN24 5FE</u></p> <p>commencing on (c) <u>Monday 5 June 2023</u></p> <p>and ending on (d) <u>Friday 14 July 2023</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 STEVENS 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: WARTLING 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	KELTHA STEVENS
Address	31 BANNER WAY STONE CROSS PEVENSEY EAST SUSSEX BN24 5FE	31 BANNER WAY STONE CROSS PEVENSEY EAST SUSSEX BN24 5FE
Daytime telephone number	07501 676 569	07554 048 670
Mobile telephone number	07501 676 569	07554 048 670
Email address	wartlingpc@aol.com	kelthad.stevens@btinternet.com

£

WARTLING PARISH COUNCIL

Cash Book

2022-2023

Bank Reconciliation.

£

Balance at Bank 31.03.23

22533.95

Income not recorded

Cheques Outstanding:

183.26

183.26

22350.69

Reserve Account

3109.80

Balance at Cash Book

25460.49

Check

Income as Cash Book inc b/f

34347.23

Expenditure as Cash Book

8886.74

25460.49

Note:

Includes CIL of £15911.75

Wartling Parish Council

Cash Book Y/E 31.03.23

<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					26251.64
25.04.22	Wealden	3750.00			3750.00	3750.00
09.05.22	PAYE Refund			376.22	376.22	376.22
06.06.22	Interest		0.23		0.23	0.23
16.06.22	HMRC			212.60	212.60	212.60
20.09.22	Wealden	3750.00			3750.00	3750.00
05.09.22	Interest		0.96		0.96	0.96
05.12.22	Interest		1.73		1.73	1.73
06.03.23	Interest		3.85		3.85	3.85
<hr/>						
	Total Income	7500.00	6.77	588.82	8095.59	34347.23

<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>
04.05.22	ESALC	100975	1		129.94					129.94
04.05.22	HM Bookpg	100976	2				50.00			50.00
04.05.22	ESCC	100977	3				294.00		58.80	352.80
04.05.22	ICO	100978	4		40.00					40.00
04.05.22	S Goacher	100979	5				236.86			236.86
04.05.22	A Stevens	100980				372.81				372.81
04.05.22	A Stevens	100981				350.66				350.66
04.05.22	ESCC	100982				206.60				206.60
04.05.22	Team4	100983	5				10.00		2.00	12.00
25.05.22	Zurich	100984	6	0.00	169.94	930.07	590.86	0.00	60.80	1751.67
06.07.22	Barkweb	100985	7		241.00					241.00
06.07.22	Team 4	100986	8				20.00		4.00	24.00
06.07.22	ESCC	100987					20.00		4.00	24.00
06.07.22	HMRC	100988	9			374.55				374.55
06.07.22	A Stevens	100989	10			77.40				77.40
06.07.22	A Stevens	100990	11			408.28				408.28
06.07.22	A Stevens	100991	12			395.67				395.67
06.07.22	Peter Frost	100991	12			110.50				110.50
06.07.22	Reid Hall	100992		700.00						700.00
07.09.22	Barkweb	100993	13	700.00	410.94	2296.47	630.86	0.00	68.80	4107.07
07.09.22	A Stevens	100994	14				250.00		50.00	300.00
07.09.22	A Stevens	100995	15			384.87				384.87
07.09.22	ESCC	100996				384.87				384.87
07.09.22	HMRC	100997	16			225.16				225.16
07.09.22	HMRC	100997				77.40				77.40
15.08.22	Team 4	DD					10.00		2.00	12.00
14.09.22	Team 4	DD					10.00		2.00	12.00

[illegible]

Cash Book Payments £100+ or over £100 Cumulatively

<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>
04.05.22	ESALC	100975	1		129.94					129.94
04.05.22	ESCC	100977	3				294.00		58.80	352.80
04.05.22	S Goacher	100979	5				236.86			236.86
04.05.22	Team4	100983	5				10.00		2.00	12.00
25.05.22	Zurich	100984	6		241.00					241.00
06.07.22	Barkweb	100985	7				20.00		4.00	24.00
06.07.22	Team 4	100986	8				20.00		4.00	24.00
06.07.22	Peter Frost	100991	12			110.50				110.50
06.07.22	Reid Hall	100992		700.00						700.00
07.09.22	Barkweb	100993	13				250.00		50.00	300.00
15.08.22	Team 4	DD					10.00		2.00	12.00
14.09.22	Team 4	DD					10.00		2.00	12.00
14.10.22	Team 4	DD					10.00		2.00	12.00
14.11.22	Team 4	DD					10.00		2.00	12.00
14.12.22	Team 4	DD					10.00		2.00	12.00
16.01.23	Team 4	DD					10.00		2.00	12.00
01.03.23	ESALC	101006	18				40.00		8.00	48.00
01.03.23	HMRC	101010				120.60				120.60
14.02.23	Team 4	DD	19				10.00		2.00	12.00
14.03.23	Team 4	DD	20				10.00		2.00	12.00

£

WARTLING PARISH COUNCIL

Financial Risk Assessment and Asset List

2022-2023

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/>

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 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.	Existing procedures adequate.
	Business conduct	L	Minutes are approved and signed at the next Council meeting. 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

Freedom of Information	Policy Provision	L M	The Council has a Model Publication scheme in place. To date there have been no requests under FOI. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours	Monitor any requests made under FOI
PHYSICAL EQUIPMENT OR AREAS				
Assets	Loss or damage Risk/damage to third party (ie property)	L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has two notice boards. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety	L M	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the Clerk's home. Records include historical correspondences, minutes, insurance, bank records. The documents are stored in a lockable office.	Damage (apart from fire) and theft is unlikely and so provision is adequate.

Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on a laptop held with the Clerk at her home. Back ups of electronic data is made at regular intervals	Existing procedures considered adequate
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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 16th 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>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
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>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
3: Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.</p>	<p>Yes</p>	
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>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
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 16th March 2015.</p> <p>Internal Audit has reported in accordance with the plan on 16th March 2015.</p>	<p>Yes</p> <p>Yes</p>	

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 devices, 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