

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

**Findings**

A computerised system has been used to appropriately record the financial transactions throughout the year.

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

**Findings**

Financial Regulations have been complied with throughout the year:

**C. The Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

**Findings**

An annual risk review was carried out and a risk register is maintained. Potential risks are discussed at Council meetings.

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

**Findings**

There is a meeting annually to discuss the precept requirement and set the budget for the coming year.

Actual results are monitored against budget at every Council meeting.

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

**Findings**

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for. The main source of income in the year was the precept. Other income is either invoiced for allotments or received for pitch hire. There were also grants in the year for the sports ground and drainage work.

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

**Findings**

Petty cash expenditure was supported by receipts and approved, Vat had been appropriately accounted for.

- G. Salaries to employees and allowances to members were made in accordance with the authority's approvals and PAYE and NI requirements were properly applied.**

**Findings**

Wages are correctly approved, calculated and paid and PAYE and NI are deducted and paid to HMRC as required.

There were no allowances paid to members.

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

**Findings**

An asset register was maintained and up to date.

The council had no investments.

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

**Findings**

Bank reconciliations were carried out monthly throughout the year. Bank reconciliations were reviewed at every council meeting.

- 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.**

**Findings**

Accounting statements have been prepared on a receipts and payments basis.

There is a verifiable computerised audit trail and the year-end accounting statements agree to the underlying records.

- K. Not Applicable**

- L. The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any transparency code requirements**

All relevant information is published on the parish council website which is free to access for all.

- M. The Authority has demonstrated that during the previous year correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations**

**Findings**

The right and relevant period was advertised on the website.

**Werrington Parish Council**

**Annual Internal Audit Report 2021/2022**

**Appendix 1**

**Findings and Recommendations**

**N. The Authority has complied with the publication Requirements for 2020/2021 AGAR**

**Findings**

All required documents are published on the Parish Council website for 2020/21