

Smaller authority name: **Waldringfield Parish Council**  
**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF ANNUAL GOVERNANCE & ACCOUNTABILITY  
RETURN (EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

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

**The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)**

NOTICE	NOTES
<p><b>1. Date of announcement 4<sup>th</sup> June 2020 (a)</b></p> <p><b>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 2020, these documents will be available on reasonable notice by application to:</b></p> <p>(b) The Clerk &amp; RFO, Waldringfield Parish Council  5 St George's Terrace, Church Road  Felixstowe, Suffolk IP11 9ND  Email: <a href="mailto:pc.waldringfield@googlemail.com">pc.waldringfield@googlemail.com</a> Telephone: 01394 27151</p> <p>commencing on (c) <u>Monday 15 June 2020</u></p> <p>and ending on (d) <u>Friday 24 July 2020</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• 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.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b>  <b>15 Westferry Circus</b>  <b>Canary Wharf</b>  <b>London E14 4HD</b>  (<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</p> <p><b>5. This announcement is made by (e) Rebecca Todd, Clerk &amp; RFO</b></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 start on or before 1 September 2020.</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>

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

### The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act, the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. **Legislative changes have been made as a result of the restrictions imposed by the Coronavirus for the 2019/20 reporting year which mean that there is no requirement for a common period for public rights. The period for the exercise of public rights must however commence on or before 1 September 2020.** The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

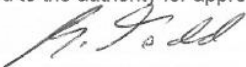
If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

## Section 2 – Accounting Statements 2019/20 for

### WALDRINGFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	14,267	12,027	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	13,212	13,444	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,482	3,775	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	5,595	5,442	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	14,339	12,072	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	12,027	11,732	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	12,027	11,732	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	48,136	50,031	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	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 2020 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

  
Date 14 05 2020

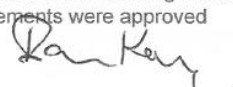
I confirm that these Accounting Statements were approved by this authority on this date:

19/05/2020

as recorded in minute reference:

1791.8

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





## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

### WALDRINGFIELD 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 2020, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>responded to matters brought to its attention by internal and external audit.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

\*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:

19/05/2020

and recorded as minute reference:

1791.7

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

Chairman

Clerk

*Don Kay*  
*M. Gold*

## Certificate of Exemption – AGAR 2019/20 Part 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

### WALDRINGFIELD PARISH COUNCIL

certifies that during the financial year 2019/20, 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 2019/20: **£17,219**

Total annual gross expenditure for the authority 2019/20: **£17,513**

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 Part 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 2016
- In relation to the preceding financial year (2018/19), 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 a public website\* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer



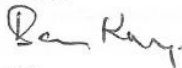
Date

01 06 2020

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

19 05 2020

Signed by Chairman



Date

19/05/2020

as recorded in minute reference:

1791.9

Email of Authority

pc.waldringfield@googlemail.com

Telephone number

01394 271551

\*Published web address

waldringfield.onesuffolk.net/parish-council/

**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 2020. Reminder letters incur a charge of £40 +VAT**



## Annual Internal Audit Report 2019/20

### WALDRINGFIELD PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	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.			X-NO PETTY CASH HELD
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 and year-end bank account reconciliations were properly carried out.	✓		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

29/04/2020

Name of person who carried out the internal audit

DAVID CLIMMINS (ON BEHALF OF HELLIS + LODGE)

Signature of person who carried out the internal audit



Date

29/04/2020

\*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).

# Waldringfield Parish Council

Prepared by: \_\_\_\_\_

*Name and Role (Clerk/RFO etc)*

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

*Name and Role (RFO/Chair of Finance etc)*

Date: \_\_\_\_\_

<b>A</b>	<b>Bank Reconciliation at 31/03/2020</b>		
	Cash in Hand 01/04/2019		12,026.98
	<b>ADD</b> Receipts 01/04/2019 - 31/03/2020		17,218.82
	<b>SUBTRACT</b> Payments 01/04/2019 - 31/03/2020		29,245.80
	<b>Cash in Hand 31/03/2020</b> (per Cash Book)		17,513.48
<b>B</b>			<b>11,732.32</b>
	Cash in hand per Bank Statements		
	Cash 31/03/2020	0.00	
	Ipswich Building Society 31/03/2020	7,896.69	
	Barclays Community Account 31/03/2020	4,352.99	
			<b>12,249.68</b>
	Less unrepresented payments		517.36
			11,732.32
	Plus unrepresented receipts		0.00
	<b>Adjusted Bank Balance</b>		<b>11,732.32</b>
	<b>A = B Checks out OK</b>		



**Waldringfield Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

11 April 2020 (2019-2020)

**A - Receipts**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
28	Precept	13,444.00	13,444.00					
29	Council Tax Support Grant							
30	SCC Locality Grant	750.00	600.00	-150				-150
31	SCC Footpaths Grant	175.00	196.80	22				22
32	Recycling							
33	Equipment Hire							
34	SCC Q of Life Budget							
35	ES Enabling Communities Grant		1,399.00	1,399				1,399
36	Bank Interest	115.00	97.49	-18				-18
37	Grants and Donations		237.67	238				238
38	Advertising income	300.00	24.00	-276				-276
39	VAT Refund		1,177.86	1,178				1,178
43	Salary/Expenses Adjustment							
<b>SUB TOTAL</b>		<b>14,784.00</b>	<b>17,176.82</b>	<b>2,393</b>				<b>2,393</b>

**B - Administration**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Salaries				5,684.00	5,441.74	242	242
2	PAYE/NI							
3	Stationery/Mileage/Etc.				500.00	158.81	341	341
4	Post and telephone				75.00	49.92	25	25
5	Newsletter re 1972 LGA s142				425.00	252.70	172	172
6	Village Hall hire				250.00	250.00		
7	Insurance				450.00	435.64	14	14
8	Membership Subs re LGA s111				450.00	285.77	164	164
9	Audit				135.00	128.00	7	7
10	Chairman's Expenses				50.00		50	50
11	Training				200.00	95.00	105	105
12	Election Costs					76.16	-76	-76
40	Website/Scribe Fees				310.00	382.79	-73	-73
42	Professional Services				250.00		250	250
<b>SUB TOTAL</b>					<b>8,779.00</b>	<b>7,556.53</b>	<b>1,222</b>	<b>1,222</b>

**C - Playing Field/Recreational**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
13	Handyman's Wages							
14	Grass cutting (field)				780.00	750.00	30	30
15	Mole catching (field)				200.00		200	200
16	Repairs/Maintenance		42.00	42	1,000.00	2,128.17	-1,128	-1,086
17	Footpath Maintenance				375.00	256.50	119	119
18	Locality Grant Spend				750.00		750	750
19	SCC Quality of Life							
20	SCDC Community Enabling Fund					3,125.00	-3,125	-3,125

**Waldringfield Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

11 April 2020 (2019-2020)

41 AONB Grant Payments							
<b>SUB TOTAL</b>	<b>42.00</b>	<b>42</b>	<b>3,105.00</b>	<b>6,259.67</b>	<b>-3,155</b>	<b>-3,113</b>	

**D - Grants - s137/72 & s19 MPA71**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
21	General Grants				1,150.00	609.90	540	540
22	Church Field				400.00	400.00		
23	Village Hall LGA				500.00	500.00		
24	All Saints Church				750.00	750.00		
25	WildlifeGroup				100.00	100.00		
<b>SUB TOTAL</b>					<b>2,900.00</b>	<b>2,359.90</b>	<b>540</b>	<b>540</b>

**F - Miscellaneous**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
26	Miscellaneous							
<b>SUB TOTAL</b>								

**Summary**

<b>NET TOTAL</b>	<b>14,784.00</b>	<b>17,218.82</b>	<b>2,435</b>	<b>14,784.00</b>	<b>16,176.10</b>	<b>-1,392</b>	<b>1,043</b>
<b>V.A.T.</b>		<b>0.00</b>			<b>1,337.38</b>		
<b>GROSS TOTAL</b>		<b>17,218.82</b>			<b>17,513.48</b>		

**Waldringfield Parish Council**  
**PAYMENTS LIST**

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	SDCC Community Enabling F	04/05/2019	1731.6 (12th Feb)	Bardays Community A	101148	Speed Indicator Device	Westcotec	S	3,125.00	625.00	3,750.00
4	All Saints Church	04/05/2019	1731.9 (12th Feb)	Bardays Community A	101151	Grant s137/72 or s19 MAP76	Waldringfield PCC	X	750.00	0.00	750.00
5	Membership Subs re LGA s11	04/05/2019		Bardays Community A	101152	Annual Subscription	Suffolk Association of Local C	X	249.77	0.00	249.77
8	Grass cutting (field)	13/05/2019		Bardays Community A	101155	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
12	Audit	09/06/2019	1731.9	Bardays Community A	101158	Audit Fee	Heels and Lodge	X	128.00	0.00	128.00
17	Grass cutting (field)	10/06/2019		Bardays Community A	101163	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
18	Grass cutting (field)	07/07/2019		Bardays Community A	101164	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
19	Village Hall LGA	07/07/2019	1749.10	Bardays Community A	101165	Grant s137/72 or s19 MAP76	Waldringfield Village Hall Tru	X	500.00	0.00	500.00
23	Church Field	09/07/2019	1754.10	Bardays Community A	101168	Grant s137/72 or s19 MAP76	Waldringfield Church Field Tr	X	400.00	0.00	400.00
27	Grass cutting (field)	05/09/2019		Bardays Community A	101172	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
37	WildlifeGroup	03/10/2019	1763.11	Bardays Community A	101180	Grant s137/72 or s19 MAP76	Waldringfield Wildlife Group	X	100.00	0.00	100.00
40	Footpath Maintenance	07/10/2019		Bardays Community A	101183	Footpath cutting	Impact Landscaping	S	241.50	48.30	289.80
41	Insurance	07/10/2019		Bardays Community A	101185	Insurance	Came and Company	X	435.64	0.00	435.64
47	General Grants	08/12/2019	1771.14	Bardays Community A	101190	Grant s137/72 or s19 MAP76	Waldringfield History Group	X	500.00	0.00	500.00
54	Repairs/Maintenance	03/02/2020	1770.8	Bardays Community A	101196	Defibrillator AED	Community Heartbeat Trust	S	1,920.00	384.00	2,304.00
58	Village Hall hire	04/03/2020		Bardays Community A	101200	Village Hall Hire	Waldringfield Village Hall Tru	X	250.00	0.00	250.00
59	Website/Scribe Fees	04/03/2020		Bardays Community A	101201	Annual Subscription	Scribe 2000 Ltd	S	257.00	51.40	308.40
<b>Total</b>									<b>9,336.91</b>	<b>1,204.70</b>	<b>10,541.61</b>

Payments over £100 (excluding salary payments)



**Waldringfield Parish Council**  
**Fixed Assets and Long Term Investments**

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Playing Field		1.00					
Mill Road SID pole		200.00					
Speed Indicator device & bits		3,125.00					
Playing field bollards		87.00					
Beach signs x 2		78.00					
Speed gun and kit, warning signs		1,208.00					
Bike rack		325.00					
AONB Noticeboard		220.00					
Recycling compound		1,200.00					
Defibrillators and cabinets		3,995.00					
Laptops x 2		550.00					
Projector		350.00					
Grit bins x 8		750.00					
Tennis court nets and posts		550.00					
Goal posts and sockets		1,860.00					
Log train		1,000.00					
Tennis court fencing		4,600.00					
Parallel bars		700.00					
Tennis Court		1.00					
Village Sign		1,540.00					
Noticeboards		750.00					
Seats on beach x 9		4,122.00					
Seat on Cliff Road		300.00					
Stepping snake		1,200.00					
Picnic Seat and Bench		1,100.00					
Seat by bus stop		250.00					

**Waldringfield Parish Council**  
**Fixed Assets and Long Term Investments**

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Safety surfaces		4,200.00					
Gates in play area		2,809.00					
Swing with cradle seats		2,000.00					
Swing with flat seats		2,000.00					
See-saw		1,800.00					
Fort, slide & sandpit		3,560.00					
Playing Field Fencing		3,600.00					
		50,031.00					
Grand Total:		50,031.00					

# HEELIS&LODGE

## Local Council Services • Internal Audit

### **Internal Audit Report for Waldringfield Parish Council – 2019/2020**

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £17,218.82

Expenditure: £17,513.48

Reserves: £11,732.32

#### AGAR Completion:

Section One: No blank

Section Two: Yes – not signed

Annual Internal Audit Report 2019/20: Yes

Certificate of Exemption: Yes – not signed

**Proper book-keeping** Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

*All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year end accounts.*

*The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.*

**Financial regulations** Standing Orders and Financial Regulations

Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 14<sup>th</sup> May 2019 (Ref: 13)

Financial Regulations in place: Yes

Reviewed: 10<sup>th</sup> September 2019 (Ref: 11)

VAT reclaimed during the year: Yes Registered: No

General Power of Competence: No

*There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.*

Contact details : 52 Parkway, Wickham Market, Suffolk, IP13 0SS

Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

## Risk Assessment

Appropriate procedures in place for the activities of the council  
Compliance with Data Protection regulations

Risk Assessment document in place: Yes  
Data Protection registration: Yes - ZA099179 Expiry 11/02/2021

### **Data Protection**

*The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.*

Privacy Policy published: Yes

*Insurance was in place for the year of audit. The Risk Assessment, including Internal Controls were reviewed at a meeting held on 10<sup>th</sup> March 2020 (Ref: 14 & 15).*

*The Council have good internal financial controls in place. Cheque stubbs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.*

*The annual play area inspection has been undertaken during the year. Meeting 8<sup>th</sup> October 2019 (Ref: 8).*

Fidelity Cover: £150,000

*The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.*



## Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: [Yes](#)

Website: [www.waldringfield.onesuffolk.net](http://www.waldringfield.onesuffolk.net)

- a) all items of expenditure above £100  
*Published – Yes – contained within the minutes*
- b) annual governance statement (By 1 July)  
*2019 Annual Return, Section One Published – Yes*
- c) end of year accounts (By 1 July)  
*2019 Annual Return, Section Two Published – Yes*
- d) internal audit report (By 1 July)  
*2019 Annual Return, Section Four Published – Yes*
- e) list of councillor or member responsibilities  
*Published – Yes*
- f) the details of public land and building assets (By 1 July)  
*Published – Yes*
- g) minutes, agendas and meeting papers of formal meetings  
*Published – Yes*

*The Council have met the requirements of the Transparency Code for smaller councils.*

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

- h) Certificate of Exemption  
*Certificate of Exemption Published - Yes*

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

- i) notice of period for the exercise of public rights  
*Published – Yes*

Period of Exercise of Public Rights

Start Date 17<sup>th</sup> June 2019

End Date 26<sup>th</sup> July 2019

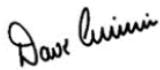
<b>Budgetary controls</b>	<p>Verifying the budgetary process with reference to council minutes and supporting documents</p> <p>Precept: £13,444 (2019-2020)      Date: 11<sup>th</sup> December 2018 (Ref: 9)  Precept: £13,574 (2020-2021)      Date: 12<sup>th</sup> November 2019 (Ref: 14)</p> <p><i>Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.</i></p>
<b>Income controls</b>	<p>Precept and other income, including credit control mechanisms</p> <p><i>All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.</i></p>
<b>Petty Cash</b>	<p>Associated books and established system in place</p> <p><i>A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.</i></p>
<b>Payroll controls</b>	<p>PAYE and NIC in place where necessary.  Compliance with Inland Revenue procedures  Records relating to contracts of employment</p> <p>PAYE System in place: Yes – PAYE Tools</p> <p><i>The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. All supporting paperwork is in place and a P60 has been produced as part of the year end process. The Council has not joined the LGPS / NEST pension scheme.</i></p>
<b>Asset control</b>	<p>Inspection of asset register and checks on existence of assets  Cross checking on insurance cover</p> <p><i>A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £50,031. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.</i></p>

<b>Bank Reconciliation</b>	<p>Regularly completed and cash books reconcile with bank statements</p> <p><i>All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.</i></p> <p><i>Reconciled Bank Balances were confirmed as:</i></p> <table> <tr> <td><i>Barclays</i></td><td><i>£4,352.99 as at 31<sup>st</sup> March 2020</i></td></tr> <tr> <td><i>Ipswich BS</i></td><td><i>£7,896.69 as at 30<sup>th</sup> November 2019</i></td></tr> </table> <p><i>The Bank and Building Society's signatories were confirmed at the meeting held on 14<sup>th</sup> May 2019 (Ref: 12)</i></p>	<i>Barclays</i>	<i>£4,352.99 as at 31<sup>st</sup> March 2020</i>	<i>Ipswich BS</i>	<i>£7,896.69 as at 30<sup>th</sup> November 2019</i>
<i>Barclays</i>	<i>£4,352.99 as at 31<sup>st</sup> March 2020</i>				
<i>Ipswich BS</i>	<i>£7,896.69 as at 30<sup>th</sup> November 2019</i>				
<b>Reserves</b>	<p>General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified</p> <p><i>The Council have adequate general reserves (£11,732).</i></p> <p><b><i>Recommendation (1):</i></b> <i>The council should review whether Earmarked reserves need to be established.</i></p>				
<b>Year-end procedures</b>	<p>Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.</p> <p><i>End of year accounts are prepared on a Receipts &amp; Payments basis.</i></p>				
<b>Sole Trustee</b>	<p>The Council has met its responsibilities as a trustee</p> <p><i>The Council is not a sole trustee.</i></p>				
<b>Internal Audit Procedures</b>	<p><i>The 2019 Internal Audit report was considered by the Council at a meeting held on 14<sup>th</sup> May 2019 (Ref: 7)</i></p> <p><b><i>Recommendation (2):</i></b> <i>When applicable, the council's individual responses to the Internal Audit recommendations should be contained in the minutes of the meeting.</i></p> <p><i>A review of the effectiveness of the Internal Audit was carried out on 14<sup>th</sup> May 2019 (Ref: 11)</i></p> <p><i>Heelis &amp; Lodge were appointed as Internal Auditor at a meeting held on 14<sup>th</sup> May 2019 (Ref: 11)</i></p>				
<b>External Audit</b>	<p><i>The Council declared themselves Exempt from External audit for the 2018-2019 financial year.</i></p>				



#### **Additional Comments/Recommendations**

- The Annual Parish Council meeting was held on 14/05/2019 within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work
- I would like to record my appreciation to the Clerk to the Council for the quality of documentation presented in the Audit File.



**Dave Crimmin PSLCC  
Heelis & Lodge**

29<sup>th</sup> April 2020

Contact details : 52 Parkway, Wickham Market, Suffolk, IP13 0SS  
Tel: 07732 681125  
Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM  
Lynne Lodge Dip HE Local Policy



