

## Section 1 – Annual Governance Statement 2021/22

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 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>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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	Yes	No	N/A
			✓

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

10/05/2022

and recorded as minute reference:

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

Chairman

Clerk

*Don King*  
*Shere McKee*

<http://waldringfield.onesuffolk.net/parish-council>

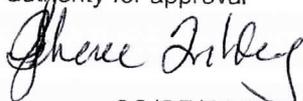
## Section 2 – Accounting Statements 2021/22 for

### WALDRINGFIELD PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>	
1. Balances brought forward	11,732	16,658	<i>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.</i>	
2. (+) Precept or Rates and Levies	13,574	14,301	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>	
3. (+) Total other receipts	5,468	30,708	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>	
4. (-) Staff costs	5,398	6,300	<i>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.</i>	
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>	
6. (-) All other payments	8,719	25,843	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	16,658	29,523	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>	
8. Total value of cash and short term investments	16,658	29,523	<i>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></i>	
9. Total fixed assets plus long term investments and assets	51,199	50,049	<i>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.</i>	
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 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

02/05/2022

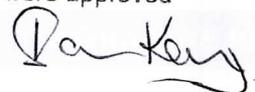
I confirm that these Accounting Statements were approved by this authority on this date:

10/05/2022

as recorded in minute reference:

1940 - 8

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



# Annual Internal Audit Report 2021/22

## WALDRINGFIELD PARISH COUNCIL

<http://waldringfield.onesuffolk.net>

During the financial year ended 31 March 2022, 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 2021/22 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.			* NOT COVERED
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
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 relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

15/04/2022

Name of person who carried out the internal audit

DAVE CUMMINS (ON BEHALF OF HULLS & LOOSE)

Signature of person who carried out the internal audit

*D. Cummins*

Date

15/04/2022

\*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: JENNIFER SHONE-TRIBLEY  
*Name and Role (Clerk/RFO etc)*

Date: 5/4/22

Approved by: Minute Reference 1939.5  
*Name and Role (RFO/Chair of Finance etc)*

Date: 10/5/22

<b>Bank Reconciliation at 31/03/2022</b>			
	Cash in Hand 01/04/2021		16,657.51
	<b>ADD</b> Receipts 01/04/2021 - 31/03/2022		45,008.75
			61,666.26
	<b>SUBTRACT</b> Payments 01/04/2021 - 31/03/2022		32,143.55
<b>A</b>	<b>Cash in Hand 31/03/2022</b> (per Cash Book)		<b>29,522.71</b>
<b>Cash in hand per Bank Statements</b>			
	Cash	31/03/2022	0.00
	Unity Trust Bank	31/03/2022	22,249.91
	Ipswich Building Society	31/03/2022	7,961.18
	Barclays Community Account	31/03/2022	0.00
			<b>30,211.09</b>
	Less unrepresented payments		688.38
			29,522.71
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>29,522.71</b>
<b>A = B Checks out OK</b>			

**Waldringfield Parish Council**  
**STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	16,657.51	
Cash in Hand		
Salaries		6,293.67
PAYE/NI		6.80
Stationery/Mileage/Etc.		93.99
Post and telephone		2.94
Newsletter re 1972 LGA s142		446.00
Village Hall hire		
Insurance		459.13
Membership Subs re LGA s111		448.18
Audit		170.00
Chairman's Expenses		30.00
Training		710.00
Election Costs		
Grass cutting (field)		720.00
Mole catching (field)		
Repairs/Maintenance		15,550.02
Footpath Maintenance		325.80
General Grants		299.00
Church Field		450.00
Village Hall LGA		500.00
All Saints Church		750.00
WildlifeGroup		100.00
Miscellaneous		
Precept	14,300.85	
SCC Locality Grant	50.00	
SCC Footpaths Grant	276.30	
ES Enabling Communities Grant		
Bank Interest		
Grants and Donations	1,480.00	
Advertising income	102.00	
VAT Refund		
Accounting, Website & Computing Fees		511.93
AONB Grant Payments		
Professional Services		674.00
CIL Funds	13,561.62	
New Equipment Grants	11,000.00	
VAT	4,237.98	3,602.09
	<b>45,008.75</b>	<b>32,143.55</b>
<b>Closing Balances:</b>		
Balances in Bank Account		29,522.71

Waldringfield Parish Council  
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Cash in Hand		
<b>TOTAL</b>	<b>61,666.26</b>	<b>61,666.26</b>

The above statement represents fairly the financial position of the council as at 31 Mar 2022

Signed Shona Ingle  
Responsible Financial Officer

Date 01/05/22

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
2	Membership Subs re LGA s11	11/04/2021		Unity Trust Bank		Annual Subscription	Suffolk Association of Local C	X	265.18		265.18
9	Training	30/04/2021		Unity Trust Bank		Training	SALC	S	400.00	80.00	480.00
13	Audit	01/05/2021		Unity Trust Bank		Audit Fee	Heelis and Lodge	X	170.00		170.00
14	Village Hall LGA	07/06/2021		Unity Trust Bank		Grant s137/72 or s19 MAP76	Waldringfield Village Hall Tru	X	500.00		500.00
15	Professional Services	07/06/2021		Unity Trust Bank		Recruitment costs	Archant (via Janet Elliot)	S	349.00	69.80	418.80
16	Grass cutting (field)	07/06/2021		Unity Trust Bank		Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
19	Newsletter re 1972 LGA s14	10/06/2021		Unity Trust Bank		Newsletter	Springold Design & Print	X	156.00		156.00
20	Professional Services	06/07/2021		Unity Trust Bank		Recruitment costs	Suffolk C C	X	325.00		325.00
22	Grass cutting (field)	06/07/2021		Unity Trust Bank		Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
26	Grass cutting (field)	20/07/2021		Unity Trust Bank		Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
28	Church Field	20/07/2021	1873.10	Unity Trust Bank		Grant s137/72 or s19 MAP76	Waldringfield Church Field T1	X	450.00		450.00
30	Training	29/07/2021		Unity Trust Bank		Training	Suffolk Association of Local C	S	150.00	30.00	180.00
31	All Saints Church	04/08/2021		Unity Trust Bank		Grant s137/72 or s19 MAP76	Waldringfield PCC	X	750.00		750.00
34	Grass cutting (field)	10/09/2021		Unity Trust Bank		Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
35	Newsletter re 1972 LGA s14	10/09/2021		Unity Trust Bank		Newsletter	Springold Design & Print	Z	145.00		145.00
44	Grass cutting (field)	05/10/2021		Unity Trust Bank		Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
40	Insurance	05/10/2021		Unity Trust Bank		Insurance	Came and Company	X	459.13		459.13
45	WildlifeGroup	05/10/2021		Unity Trust Bank		Grant s137/72 or s19 MAP76	Waldringfield Wildlife Group	X	100.00		100.00
47	Membership Subs re LGA s11	05/10/2021		Unity Trust Bank		SLLC Membership	Society of Local Council Clerk	X	112.00		112.00
49	Footpath Maintenance	04/11/2021		Unity Trust Bank		Footpath cutting	Impact Landscaping	S	325.80	65.16	390.96
53	Grass cutting (field)	08/11/2021		Unity Trust Bank		Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
54	Repairs/Maintenance	18/11/2021		Unity Trust Bank		Playing Field Project	PlayEquip Leisure	S	15,039.50	3,007.90	18,047.40
58	Repairs/Maintenance	08/12/2021		Unity Trust Bank		Planning Application Fee	Colin Reid	X	117.00		117.00
61	Newsletter re 1972 LGA s14	08/12/2021		Unity Trust Bank		Newsletter	Parish Magazine Printing	X	145.00		145.00
81	General Grants	25/03/2022		Unity Trust Bank		Grant s137/72 or s19 MAP76	Greener Waldringfield	X	200.00		200.00
77	Accounting, Website & Comp	31/03/2022		Unity Trust Bank		Accounting Software License	Scribe 2000 Ltd	S	288.00	57.60	345.60
<b>Total</b>									<b>21,166.61</b>	<b>3,454.46</b>	<b>24,621.07</b>

2021-22 payments over £100.00 – excluding salaries.

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

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life
3 x metal no cycling signs for AONB Noticeboard	August 2020	115.65		River wall	
Beach signs x 2		78.00			
Bike rack		325.00			
Defibrillators and cabinets		3,995.00			
Fort, slide & sandpit		3,560.00			
Gates in play area		2,809.00			
Goal posts and sockets		1,860.00			
Grit bins x 8		750.00			
Laptops x 2		550.00			
Log train		1,000.00			
Mill Road SID pole		200.00			
Noticeboards		750.00			
Parallel bars		700.00			
Picnic Seat and Bench		1,100.00			
Playing Field		1.00			
Playing field bollards		87.00			
Playing Field Fencing		3,600.00			
Projector		350.00			
Recycling compound		1,200.00			
Safety surfaces		5,152.00			
Seat by bus stop (Mill Rd/Clif	October 2020	349.98			
Seat on Cliff Road		300.00			
Seats on beach x 9		4,122.00			
See-saw		1,800.00			
Speed indicator device & bits	April 2019	3,125.00			

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

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life
Stepping snake		1,200.00			
Swing with cradle seats		2,000.00			
Swing with flat seats		2,000.00			
Tennis Court		1.00			
Tennis court fencing		4,600.00			
Tennis court nets and posts		550.00			
Village Sign		1,540.00			
		<b>49,990.63</b>			
<b>C - Playing Field/Recreational</b>					
Chat Benches x 2	23 February 2022	1.00	1.00		5 years
No Dogs Allowed signs x 2	16/12/21	57.00	57.00	Playing Fields	5 years
		<b>58.00</b>	<b>58.00</b>		
<b>Grand Total:</b>		<b>50,048.63</b>	<b>58.00</b>		

# HEELIS & LODGE

Local Council Services • Internal Audit

## **Internal Audit Report for Waldringfield Parish Council – 2021/2022**

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

Income: £45,008.75

Expenditure: £32,143.55

Reserves: £29,522.71

### **AGAR 2021 / 2022 Completion:**

Section One: No

Section Two: Yes electronically not signed

Annual Internal Audit Report 2021 / 22: Yes

Certificate of Exemption: Not applicable

**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: 4<sup>th</sup> May 2021 (Ref: 12)

Financial Regulations in place: Yes

Reviewed: 4<sup>th</sup> May 2021 (Ref: 12)

VAT reclaimed during the year: Yes

Registered: No

General Power of Competence: No

*It is not clear from the minutes if the cost of the new play equipment exceeded £25,000. If it did there was no evidence supplied in the Audit file that Tenders had been advertised on the Contract Finders website as stipulated in the Financial Regulations.*

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP  
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 11/02/2023

### **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 8<sup>th</sup> March 2022 (Ref: 11).*

*The Council have good internal financial controls in place. Internet banking schedules 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 as per meeting on 12<sup>th</sup> October 2021 (Ref: 5)..*

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)  
*2021 Annual Return, Section One Published – Yes*
- c) end of year accounts (By 1 July)  
*2021 Annual Return, Section Two Published – Yes*
- d) internal audit report (By 1 July)  
*2021 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:

Certificate of Exemption

*Certificate of Exemption Published - Yes*

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

Notice of period for the exercise of public rights

*Published – Yes*

Period of Exercise of Public Rights

Start Date 3<sup>rd</sup> June 2021

End Date 14<sup>th</sup> July 2021

**Budgetary controls** Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £14,300.85 (2021 / 2022) Date: 12<sup>th</sup> January 2021 (Ref: 6)  
Precept: £15,544.75 (2022 / 2023) Date: 11<sup>th</sup> January 2022 (Ref: 7)

*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.*

**Income controls** Precept and other income, including credit control mechanisms

*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.*

**Petty Cash** Associated books and established system in place

*A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.*

**Payroll controls** PAYE and NIC in place where necessary.  
Compliance with Inland Revenue procedures  
Records relating to contracts of employment

PAYE System in place: Yes – PAYE Tools  
Employer PAYE Reference: 120/XA56971  
P 45 & P60's issued: Yes

*The Council continue to operate RTI in accordance with HMRC regulations. 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.*

*It is noted that the Council undertook a review of salaries at a meeting held on 8<sup>th</sup> March 2022 (Ref: 12).*

*New Clerk / RFO was appointed at a meeting held on 8<sup>th</sup> July 2021 (Ref: 15).*

**Asset control** Inspection of asset register and checks on existence of assets  
Cross-checking on insurance cover

*A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £50,048.63. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.*

- Bank Reconciliation** Regularly completed and cash books reconcile with bank statements
- 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.*
- Reconciled Bank Balances were confirmed as:*
- |                    |  |
|--------------------|--|
| <i>Unity Trust</i> | <i>£22,249.91 as at 31<sup>st</sup> March 2022</i>   |
| <i>Ipswich BS</i>  | <i>£ 7,961.18 as at 16<sup>th</sup> October 2021</i> |
- Barclays account agreed to be closed at meeting on 14<sup>th</sup> December 2021 (Ref: 12).*
- Reserves** General Reserves are reasonable for the activities of the Council  
Earmarked Reserves are identified
- The Council have adequate general reserves (£29,522.71)*
- Year-end procedures** 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.
- End of year accounts is prepared on a Receipts & Payments basis.*
- Sole Trustee** The Council has met its responsibilities as a trustee
- The Council is not a sole trustee.*
- Internal Audit Procedures**
- The 2021 Internal Audit report was considered by the Council at a meeting held on 4<sup>th</sup> May 2021 (Ref: 6).*
- A review of the effectiveness of the Internal Audit was carried out on 4<sup>th</sup> May 2021 (Ref: 10).*
- Heelis & Lodge were appointed as Internal Auditor at a meeting held on 4<sup>th</sup> May 2021 (Ref: 10).*
- External Audit**
- The Council formally approved the AGAR at a meeting of the full Council held on 4<sup>th</sup> May 2021 (Ref: 7, 8 & 9).*
- The Council declared themselves Exempt from External audit for the 2020-2021 financial year.*

### **Additional Comments/Recommendations**

- The Annual Parish Council meeting was held on 4<sup>th</sup> May 2021. 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 and the quality of documentation presented in the Audit File.

*Dave Crimmin*

**Dave Crimmin PSLCC**  
**Heelis & Lodge**  
15<sup>th</sup> April 2022

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