

Section 1 – Annual Governance Statement 2022/23

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 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. | ✓ | | <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 |
| | | | ✓ |
| | | | <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> |

***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:

16/05/2023

and recorded as minute reference:

2005, pp3.

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

Chairman

Clerk

<https://waldringfield.onesuffolk.net/parish-council/council-documents-online-2/>

Section 2 – Accounting Statements 2022/23 for

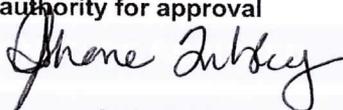
WALDRINGFIELD PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|---|
| | 31 March 2022 £ | 31 March 2023 £ | |
| 1. Balances brought forward | 16,658 | 29,523 | 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 | 14,301 | 15,545 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 30,708 | 15,360 | 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 | 6,300 | 6,825 | 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 | 25,843 | 31,598 | 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 | 29,523 | 22,004 | 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 | 29,523 | 22,004 | 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 | 50,049 | 81,641 | 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). |

| 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



Date

05/05/2023

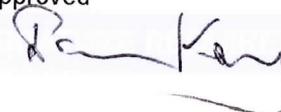
I confirm that these Accounting Statements were approved by this authority on this date:

16/05/2023

as recorded in minute reference:

2005, pp 5

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



Annual Internal Audit Report 2022/23

WALDRINGFIELD PARISH COUNCIL

<https://waldringfield.onesuffolk.net/parish-council/council-documents-online-2/>

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. | | | ✓ No petty cash |
| 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

16/04/2023

Name of person who carried out the internal audit

H. HEELIS (HEELIS & LODGE)

Signature of person who carried out the internal audit



Date

16/04/2023

*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 TRIBLET Date: 03/04/23
Name and Role (Clerk/RFO etc)

Approved by: FULL COUNCIL Date: 16/5/23
Name and Role (RFO/Chair of Finance etc)

| | | | | |
|----------|---|------------|-----------|------------------|
| | Bank Reconciliation at 31/03/2023 | | | |
| | Cash in Hand 01/04/2022 | | | 29,522.71 |
| | ADD | | | |
| | Receipts 01/04/2022 - 31/03/2023 | | | 30,905.12 |
| | | | | 60,427.83 |
| | SUBTRACT | | | |
| | Payments 01/04/2022 - 31/03/2023 | | | 38,423.47 |
| A | Cash in Hand 31/03/2023 (per Cash Book) | | | 22,004.36 |
| | Cash in hand per Bank Statements | | | |
| | Petty Cash | 31/01/2023 | 0.00 | |
| | Unity Trust Bank | 31/03/2023 | 13,916.09 | |
| | Suffolk Building Society (for. IBS) | 31/03/2023 | 8,088.27 | |
| | | | | 22,004.36 |
| | Less unrepresented payments | | | |
| | | | | 22,004.36 |
| | Plus unrepresented receipts | | | |
| B | Adjusted Bank Balance | | | 22,004.36 |
| | A = B Checks out OK | | | |

Waldringfield Parish Council
STATEMENT OF ACCOUNTS

| | RECEIPTS | PAYMENTS |
|--------------------------------------|-----------|-----------|
| Opening Balance | | |
| Balance at Bank | 29,522.71 | |
| Cash in Hand | | |
| Salaries | | 6,825.00 |
| PAYE/NI | | |
| Stationery/Mileage/Etc. | | 45.97 |
| Post and telephone | | 6.51 |
| Newsletter re 1972 LGA s142 | | 940.00 |
| Village Hall hire | | 265.00 |
| Insurance | | 415.11 |
| Membership Subs re LGA s111 | | 471.04 |
| Audit | | 395.00 |
| Chairman's Expenses | | |
| Training | | 226.00 |
| Election Costs | | |
| Grass cutting (field) | | 660.00 |
| Mole catching (field) | | |
| Repairs/Maintenance | 380.00 | 3,663.67 |
| Footpath Maintenance | | 241.50 |
| General Grants | | 100.00 |
| Church Field | | 450.00 |
| Village Hall LGA | | 500.00 |
| All Saints Church | | 775.00 |
| WildlifeGroup | | 100.00 |
| Miscellaneous | | |
| Precept | 15,544.75 | |
| SCC Locality Grant | 300.00 | |
| SCC Footpaths Grant | 276.30 | |
| ES Enabling Communities Grant | | |
| Bank Interest | 127.09 | |
| Grants and Donations | | 1,382.00 |
| Advertising income | 44.40 | |
| VAT Refund | | |
| Accounting, Website & Computing Fees | | 216.62 |
| AONB Grant Payments | | |
| Professional Services | | |
| CIL Funds | 1,785.13 | |
| New Equipment Grants | 6,500.00 | |
| Jubilee Events | | 1,183.81 |
| New Equipment Budget | | 15,039.50 |
| Warm Room / Pantry | | 416.73 |
| Cost of Living Community Grant (ESC) | 2,455.00 | |

Waldringfield Parish Council
STATEMENT OF ACCOUNTS

| | RECEIPTS | PAYMENTS |
|--------------------------|------------------|------------------|
| General | | |
| VAT | 3,492.45 | 4,105.01 |
| | 30,905.12 | 38,423.47 |
| Closing Balances: | | |
| Balances in Bank Account | | 22,004.36 |
| Cash in Hand | | |
| TOTAL | 60,427.83 | 60,427.83 |

The above statement represents fairly the financial position of the council as at 31 Mar 2023

Signed 
Responsible Financial Officer

Date 6/4/23.

Waldringfield Parish Council

PAYMENTS LIST

| Voucher | Code | Date | Description | Supplier | VAT Type | Net | VAT | Total |
|--------------|------------------------|------------|--------------------------|-----------------------------|----------|------------------|-----------------|------------------|
| 1 | Membership Subs re LC | 13/04/2022 | SALC Annual Membership | Suffolk Association of Lor | Z | 266.04 | | 266.04 |
| 2 | Newsletter re 1972 LG/ | 13/04/2022 | Newsletter | Spingold Design & Print | Z | 145.00 | | 145.00 |
| 3 | Village Hall hire | 13/04/2022 | Village Hall Hire | Waldringfield Village Hall | Z | 265.00 | | 265.00 |
| 7 | Audit | 03/05/2022 | Audit Fee | Heelis and Lodge | E | 195.00 | | 195.00 |
| 8 | Grants and Donations | 03/05/2022 | Grant Repayment | AONB Suffolk Coast and I | X | 1,382.00 | | 1,382.00 |
| 9 | All Saints Church | 03/05/2022 | Grant s137/72 or s19 MAP | Waldringfield PCC | X | 775.00 | | 775.00 |
| 11 | Grass cutting (field) | 06/05/2022 | Grass-cutting -field | SCL Landscape Managem | S | 120.00 | 24.00 | 144.00 |
| 12 | Jubilee Events | 07/05/2022 | Grant s137/72 or s19 MAP | Waldringfield Primary Scl | X | 500.00 | | 500.00 |
| 13 | Jubilee Events | 16/05/2022 | Jubilee Decor | Hampshire Flag Company | S | 102.99 | 20.60 | 123.59 |
| 17 | Jubilee Events | 16/05/2022 | SLOW CHILDREN sign | Start Traffic Ltd (via Cllr | S | 113.57 | 22.71 | 136.28 |
| 19 | Jubilee Events | 06/06/2022 | Jubilee entertainment | Ipswich Hospital Band Lt | Z | 125.00 | | 125.00 |
| 24 | New Equipment Budge | 06/06/2022 | Playing Field Project | PlayQuip Leisure | S | 15,039.50 | 3,007.90 | 18,047.40 |
| 25 | Repairs/Maintenance | 06/06/2022 | S I D Brackets | Westcotec | S | 215.50 | 43.10 | 258.60 |
| 34 | Newsletter re 1972 LG/ | 06/06/2022 | Newsletter | Spingold Design & Print | E | 222.00 | | 222.00 |
| 37 | Church Field | 03/07/2022 | Grant s137/72 or s19 MAP | Waldringfield Church Fiel | X | 450.00 | | 450.00 |
| 38 | Grass cutting (field) | 03/07/2022 | Grass-cutting -field | SCL Landscape Managem | S | 120.00 | 24.00 | 144.00 |
| 40 | Grass cutting (field) | 06/07/2022 | Grass-cutting -field | SCL Landscape Managem | S | 120.00 | 24.00 | 144.00 |
| 46 | Audit | 08/08/2022 | Audit Fee | PFK Littlejohn LLP | S | 200.00 | 40.00 | 240.00 |
| 47 | Newsletter re 1972 LG/ | 05/09/2022 | Newsletter | Spingold Design & Print | Z | 199.00 | | 199.00 |
| 49 | Training | 05/09/2022 | Training | Suffolk Association of Lor | S | 156.00 | 31.20 | 187.20 |
| 53 | Village Hall LGA | 06/09/2022 | Grant s137/72 or s19 MAP | Waldringfield Village Hall | X | 500.00 | | 500.00 |
| 54 | WildlifeGroup | 07/09/2022 | Grant s137/72 or s19 MAP | Waldringfield Wildlife Grc | X | 100.00 | | 100.00 |
| 68 | Insurance | 12/10/2022 | Insurance | BHIB Councils Insurance | X | 415.11 | | 415.11 |
| 69 | Membership Subs re LC | 01/11/2022 | SLCC Membership | SLCC | X | 134.00 | | 134.00 |
| 71 | Footpath Maintenance | 02/11/2022 | Footpath cutting | Impact Landscaping | S | 241.50 | 48.30 | 289.80 |
| 72 | Grass cutting (field) | 05/12/2022 | Grass-cutting -field | SCL Landscape Managem | S | 120.00 | 24.00 | 144.00 |
| 78 | Newsletter re 1972 LG/ | 02/01/2023 | Newsletter | Spingold Design & Print | X | 199.00 | | 199.00 |
| 89 | Newsletter re 1972 LG/ | 03/03/2023 | Newsletter | Spingold Design & Print | Z | 175.00 | | 175.00 |
| 91 | Warm Room / Pantry | 03/03/2023 | Warm Room Expenses | Waldringfield Village Hall | Z | 225.00 | | 225.00 |
| 93 | Repairs/Maintenance | 03/03/2023 | Play Equipment Repairs | Sutcliffe Play | S | 406.01 | 81.20 | 487.21 |
| 100 | Repairs/Maintenance | 06/03/2023 | Litter bin replacement | Suffolk Coastal Norse | S | 332.78 | 66.56 | 399.34 |
| 101 | Repairs/Maintenance | 06/03/2023 | Litter bin replacement | Suffolk Coastal Norse | S | 720.76 | 144.15 | 864.91 |
| 102 | General Grants | 06/03/2023 | Grant s137/72 or s19 MAP | Greener Waldringfield | X | 100.00 | | 100.00 |
| 103 | Repairs/Maintenance | 22/03/2023 | Play Equipment Repairs | PlayQuip Leisure | S | 1,690.00 | 338.00 | 2,028.00 |
| Total | | | | | | 26,070.76 | 3,939.72 | 30,010.48 |

Waldringfield Parish Council
Fixed Assets and Long Term Investments

| Asset Description | Date Acquired | Purchase Value | Location /Responsibility |
|---------------------------------------|---------------|------------------|--------------------------|
| Safety surfaces | | 5,152.00 | |
| Tennis court fencing | | 4,600.00 | |
| Seats on beach x 9 | | 4,122.00 | |
| Defibrillators and cabinets | | 3,995.00 | |
| Playing Field Fencing | | 3,600.00 | |
| Fort, slide & sandpit | | 3,560.00 | |
| Speed indicator device & bits | April 2019 | 3,125.00 | |
| Gates in play area | | 2,809.00 | |
| Swing with cradle seats | | 2,000.00 | |
| Swing with flat seats | | 2,000.00 | |
| Goal posts and sockets | | 1,860.00 | |
| See-saw | | 1,800.00 | |
| Village Sign | | 1,540.00 | |
| Stepping snake | | 1,200.00 | |
| Recycling compound | | 1,200.00 | |
| Picnic Seat and Bench | | 1,100.00 | |
| Log train | | 1,000.00 | |
| Noticeboards | | 750.00 | |
| Grit bins x 8 | | 750.00 | |
| Parallel bars | | 700.00 | |
| Tennis court nets and posts | | 550.00 | |
| Laptops x 2 | | 550.00 | |
| Projector | | 350.00 | |
| Seat by bus stop (Mill Rd/Clif | October 2020 | 349.98 | |
| Bike rack | | 325.00 | |
| Seat on Cliff Road | | 300.00 | |
| AONB Noticeboard | | 220.00 | |
| Mill Road SID pole | | 200.00 | |
| 3 x metal no cycling signs for | August 2020 | 115.65 | River wall |
| Playing field bollards | | 87.00 | |
| Beach signs x 2 | | 78.00 | |
| Playing Field | | 1.00 | |
| Tennis Court | | 1.00 | |
| | | 49,990.63 | |
| B - Administration | | | |
| SLOW CHILDREN sign | 16/05/2022 | 113.57 | Storage for futur |
| Jubilee Decor | 16/05/2022 | 102.99 | |
| | | 216.56 | |
| C - Playing Field/Recreational | | | |

| | | | |
|--|------------------|------------------|-----------------|
| 5.0M Space Net | 18/05/22 | 8,435.00 | |
| Inclusive Roundabout with enclosed seats | 18/05/22 | 7,449.00 | Playing Field |
| Space Net - Bonded Mulch Base | 18/05/22 | 5,475.00 | Playing Field |
| A Frame Nest Swing - EXL seat | 18/05/22 | 3,113.00 | Playing Field |
| Black wet pour Surface around Roundabout | 18/05/22 | 2,835.00 | Playing Field |
| Black wet pour Surface under Nest Swing | 18/05/22 | 2,772.00 | Playing Field |
| Dog Bins x 4 | 06/03/2023 | 720.76 | |
| Maybush Litter bin replacement | 06/03/2023 | 332.78 | |
| S I D Brackets | 06/06/2022 | 215.50 | SID Coordinator |
| No Dogs Allowed signs x 2 | 16/12/21 | 57.00 | Playing Fields |
| No Dog allowed Sign Tennis Court Gate | 02/08/2022 | 26.46 | |
| Photo Post, sign and Bracket | 26/07/22 | 1.00 | |
| Chat Benches x 2 | 23 February 2022 | 1.00 | |
| | | <hr/> | |
| | | 31,433.50 | |
| Grand Total: | | 81,640.69 | |

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Waldringfield Parish Council – 2022/2023

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

Income: £30,905.12 Expenditure: £38,423.47 Reserves: £17,201.51 (EMR) £4,802.85 (GR)

AGAR Completion:

Section One: No

Section Two: Yes – to be signed

Annual Internal Audit Report 2021/2022: Yes

Certificate of Exemption: No

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: 10/5/2022 (Ref: 1940 – item 10)
Financial Regulations in place: Yes
Reviewed: 10/5/2022 (Ref: 1940 – item 10)

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 : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP
Tel: 07732 681125
Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy FILCM
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 (Ref: ZA099179)

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 and reviewed at a meeting held on 27/9/2022 (Ref: 10). The Risk Assessment was reviewed at a meeting held on 18/1/2023 (Ref: 1992 – item 6). Internal Controls were also reviewed on 18/1/2023 (Ref: 1992 – item 6).

The Council have effective internal financial controls in place. 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 (Ref: 27/09/2022 – item 9).

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: No
Website: www.waldringfield.onesuffolk.net

The Council is not subject to the requirements of the Transparency Code for smaller Councils. The Transparency Code for Councils with a turnover exceeding £200,000 is not covered as part of the Internal Audit.

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

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP
Tel: 07732 681125
Email: heather@heelis.eu

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

External audit report
2022 Annual Return, Section One Published – Yes
2022 Annual Return, Section Two Published – Yes
2022 Annual Return, Section Three Published – Yes

Under **The Accounts & Audit Regulations** 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 6/6/2022 End Date 15/7/2022

The Council have complied with the Publication requirements.

Budgetary controls
supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £16,322.00 (2023-2024) Date: 10/1/2023 (Ref: 1986 – item 7)
Precept: £15,544.75 (2022-2023) Date: 11/1/2022 (Ref: 1905 – item 7)

Satisfactory 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
Employer's Reference: 120/XA56971
P60s issued: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place and a P60 has been produced as part of the year end process.

It is noted that the Council undertook a review of salaries at a meeting held on 13/12/2022 (Ref: 17). An appraisal system is in place.

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/insurance value. The total value of assets are recorded at £81,640.69. 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.

Bank Balances at 31 March were confirmed as:

*Suffolk Building Society £13,916.09
Unity Trust £8,088.27*

Reserves

General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have general reserves (£4,802.85) and have identified earmarked reserves (£17,201.51) in their year end accounts. General reserves are under the guidance of 50% - 100% of the precept. It is advised that the level of general reserves is monitored with a view to increasing to the recommended guidance.

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 are 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 2022 Internal Audit report was considered by the Council at a meeting held on 10/5/2022 (Ref: 6).

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 10/5/2022 (Ref: 10).

External Audit

The Council formally approved the 2022 AGAR at a meeting of the full Council held on 10/5/2022 (Ref: 7 & 8).

The External Auditor's report was considered at a meeting held on 9/8/2022 (Ref: 13).

There were no matters arising from the External Audit.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 10/5/2022. 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 their assistance during the course of the audit work and the quality of documents presented for the audit.



Heather Heelis
Heelis & Lodge
16 April 2023

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