

## Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

### Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed £25,000** and that meet the qualifying criteria as set out in the Certificate of Exemption are able to **declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority completes:
  - a) The Certificate of Exemption, page 3 and returns a copy of it to the external auditor either by email or by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The Annual Governance and Accountability Return (Form 2) which is made up of:
    - Annual Internal Audit Report (page 4) must be completed by the authority's internal auditor.
    - Section 1 – Annual Governance Statement (page 5) must be completed and approved by the authority.
    - Section 2 – Accounting Statements (page 6) must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority must approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both must be approved and published on the authority website/webpage **before 1 July 2022**.

### Publication Requirements

Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- Certificate of Exemption, page 3
- Annual Internal Audit Report 2021/22, page 4
- Section 1 – Annual Governance Statement 2021/22, page 5
- Section 2 – Accounting Statements 2021/22, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

### Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

\*The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

For a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) **must** be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order, consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialed.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority **must** publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – for internal review and may not have been registered		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations printed?	✓	
Section 1	For any statement in which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variances been published where required?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a total elector or/for an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a body corporate or a sole managing trustee? (Local Councils only)	✓	

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nals.gov.uk](http://www.nals.gov.uk) or from [www.ats.org.uk](http://www.ats.org.uk)

## Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than 30 June 2022, notifying the internal auditor.

### Wood Dalling Parish Council

certifies that during the financial year 2021/22, 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 2021/22: £11,205

Total annual gross expenditure for the authority 2021/22: £11,592

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited assurance review will still be required. If an authority is unable to confirm the statements below then it cannot certify itself as exempt and it must submit the completed Annual Governance and Accountability Return Form 2 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 2018
- In relation to the preceding financial year (2020/21), 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 the authority website/webpage\* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date



21/06/2022

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

21/06/2022

Signed by Chairman

Date



21/06/2022

as recorded in minute reference:

54

Generic email address of Authority

wooddallingpc@yahoo.co.uk

Telephone number

0773143312

\*Published with address

wooddallingpc.norfolkparishes.gov.uk

**ONLY** this Certificate of Exemption should be returned **EITHER** by email **OR** by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

## Annual Internal Audit Report 2021/22

WoodDalling Parish Council

Wooddallingpc.norfolkparishes.gov.uk

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 Applicable
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 those.	✓		
D. The concept or rules 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 received and properly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debitors and creditors were properly recorded.	✓		
K. If the authority notified 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 see '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 its website and/or authority approved minutes confirming the same etc)	✓		
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 charities) – The correct test of responsibility as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (but any other risk areas or separate sheets if needed).

Date(s) internal audit undertaken

4<sup>th</sup> June 2022

Name of person who carried out the internal audit

Jo Beaulieu

Signature of person who carried out the internal audit



Date 4<sup>th</sup> June 2022

\*If the response is 'not planned' 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)

## Report of the annual internal audit of Wood Dalling Parish Council for the year ended 31st March 2022

I confirm that I have acted independently and on the basis of the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the relevant period.

I have followed the 'Governance and Accountability for Local Councils Appendix 9 – An Approach to internal audit testing'.

I have completed the Annual internal audit report 2021/22 and agreed with all the objectives (except for petty cash records which are not applicable).

Although overall I am in agreement that the council has complied with their responsibilities, I would make the following observations:

### Financial management -

Clerk's salary for April & May paid gross although schedule indicates that £24.00 should have been deducted. It is noted that PAYE of £24.20 was paid (cheque number 100795) and may have been duplicated in payment to HMRC totalling £77.80 paid 2/11/2021 (cheque number 100802). End of year payment schedule indicates that £284.80 should have been paid to HMRC but £284.60 has actually been paid due to overpayment of £24.20 and underpayment of initial PAYE £24.00 due April / May. Was the Clerk overpaid £24.00 April/May?

I note that payroll details are input on a monthly basis but the Clerk is paid bi-monthly or sometimes quarterly. I was unable to check what the Clerk's contract says regarding payment of salary but raise this as a consideration for the Council to ensure that they are meeting their obligations as an employer and that pay is being correctly recorded via PAYE tools.

No invoices seen to support cheque payments 100805, 100808, 100810 and 100813 although these payments were approved in the minutes.

Payment to Cheverton 7<sup>th</sup> September 2021 recorded in minutes as £82 but it is noted that £84 was paid due to underpayment of an earlier invoice. Signatories should ensure that they are checking the invoices against the amount on the cheques as per financial regulations to avoid errors in payments.

Payment £60 on 7<sup>th</sup> September 2021 to Wood Dalling Village Hall not recorded in minutes for approval.

No information /bank statements were received in respect of the NS&I Account so I am unable to verify the balance of this account.

'A councillor shall review the clerk's bank reconciliations quarterly, including at the year-end, and shall sign the reconciliation as evidence of this check.' It is acknowledged that the bank statements have been signed 5/7/21 and 7/8/21 by a Councillor as confirmation that internal control measures are being carried out. I could not see where this has been confirmed in the minutes nor that internal control checks have been carried out since September.

It is noted that the Financial Regulations and associated policies have been reviewed during the financial year but website shows policies dated February 2019.

The asset register on the website is from May 2018 but it is noted that it has been reviewed this financial year, and a copy received. Asset register shows addition of SAM2 device at £3480 but difference between fixed assets on Accounting Statement 2020/21 and 21/22 at £2119. I have been unable to reconcile this but would recommend the Council ensure that a consistent policy is followed regarding asset valuation as per the Practitioners Guide.

Regards

to



Ju Meeall – Parish Clerk

White House, Pettywell, Raseham, Norfolk, NR12 4RN

T: 01603 879480 email: ju@just-jn.co.uk

## Response to Internal Audit report for year ending 31<sup>st</sup> March 2022

- Having looked through the PAYE for 2021/22, and subsequent cheques sent, the PC has overpaid HMRC by £0.20p. This can be recouped in the 2022/23 PAYE payments
- The Clerk does not have a contract of employment and will therefore ensure that one is put in place as soon as practicable. The PC should be paying the Clerk on a monthly basis. This will be made easier when online banking is set up but for now, she should be paid by cheque monthly.
- The invoices relating to cheques 100805, 100809, 100810 and 100813 are in relation to the Platinum Jubilee celebrations.
- The Clerk will in future ensure that all payments are minuted appropriately.
- The Clerk is trying to seek bank statements in respect of the NS& account. It is noted that the previous Clerk had tried to close this account but nothing has happened.
- Quarterly checks should take place once again with a councillor. The new Clerk was not aware of this. However, now she is she will ensure that this happens from now on and all findings will be minuted at the appropriate meeting.
- All policies are due for review again in July and the Clerk will ensure the website is up to date with the correct versions of the policies.
- The Clerk has looked at the Asset Register and has updated the AGAR accordingly to include the new laptop and SAM2.

Parish Clerk  
Mrs Melanie Eversfield  
17/06/2022

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

### Wood Dalling 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		No answer / partial answer
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to ensure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of visitors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about the authority's accounts.
5. We carried out an assessment of the risks facing the authority and took appropriate steps to manage those risks, including the introduction of external controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view of whether internal controls meet the needs of the smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the authority and, where appropriate, have excluded them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. For local councils only: Trust funds including charities, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the funds/assets, including financial reporting and, if required, independent examination of audit.	Yes	No	Yes
			✓

\*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:

21/06/2022

and recorded as minute reference:

56iii

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

Chairman John Coak  
Clerk J. Horsfield

### Other information required by the Transparency Code (part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

wooddallingpc.norfolkparishes.gov.uk

## Section 2 – Accounting Statements 2021/22 for

### Wood Dalving Parish Council

	Year ending		Notes and further info
	31 March 2021	31 March 2022	
1. Balances brought forward	14,723	18,916	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	1,888	1,888	Total amount of precept (or for CDEs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,220	9,316	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	1,465	1,816	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employees pension contributions, gratuity 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	6,451	9,773	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	18,916	18,529	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	18,916	18,529	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	ASSETIFIED 195,610	199,461	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 PNEB).
11. (if or Local Councils Only) Disclosures re: to Trust funds (including charities)			<p>The Council as a body corporate acts on sole trustee for and is responsible for managing Trust funds or assets.</p> <p>N.B. The figures in the accounting statements above do not include any Trust transactions.</p>

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 Practice and present fairly the financial position of this authority signed by Responsible Financial Officer before being presented to the authority for approval



Date

01/08/2022

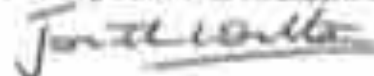
I confirm that these Accounting Statements were approved by this authority on this date:

21/08/2022

as recorded in minutes reference:

56iv

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





**Wood Dalling Parish Council**  
**Accounts for period ending 31st March 2022**  
**As at 31st March 2022**

	2021/22	Budget 2021/22	2020/21
<b>Income</b>			
Precept	£ 1,888.00	£ 1,888.00	£ 1,888.00
Bank Interest	£ 0.12	£ 1.00	£ 0.48
Rent	£ 7,320.00	£ 7,320.00	£ 7,320.00
Miscellaneous	£ -		£ 2,900.00
VAT	£ 1,996.67	£ 50.00	£ -
<b>Total</b>	<u>£ 11,204.79</u>	<u>£ 9,259.00</u>	<u>£ 12,108.48</u>
<b>Expenditure</b>			
Newsletter	£ 213.00	£ 250.00	£ 160.00
Clerk's Fee	£ 1,818.02	£ 1,465.00	£ 1,464.84
Liability Insurance	£ 199.68	£ 265.00	£ 257.60
Audit Fee	£ 50.00	£ 50.00	£ 50.00
Church / Village Hall Hire	£ 60.00	£ 140.00	£ -
Town House Maintenance	£ 75.00	£ 500.00	£ 1,884.80
Town House Insurance	£ 296.99	£ 285.00	£ 273.27
Admin Expenses	£ 2,927.90	£ 500.00	£ 14.39
Grass Cutting	£ 2,816.00	£ 3,000.00	£ 2,608.00
Memberships	£ 167.39	£ 170.00	£ 202.88
5137 Donations	£ -	£ 1,431.00	£ 1,000.00
Elections	£ -	£ -	£ -
Platinum Jubilee	£ 2,106.63	£ 3,000.00	
Defibrillator	£ 221.95	£ 200.00	£ -
VAT	£ 639.39	£ -	£ -
<b>Total</b>	<u>£ 11,591.95</u>	<u>£ 11,256.00</u>	<u>£ 7,915.78</u>
<b>Balance B/f</b>	£ 18,915.88		£ 12,084.00
<b>Income</b>	£ 11,204.79		£ 12,108.48
<b>Expenditure</b>	<u>£ 11,591.95</u>		<u>£ 7,915.78</u>
<b>Balance c/f</b>	<u>£ 18,528.72</u>		<u>£ 16,276.70</u>
<b>Represented by</b>			
Main account	£ 16,827.21		£ 17,927.02
Deposit Account	£ 1,039.00		£ 1,038.88
NSI Account	£ 662.51		£ 662.51
Unpresented Cheques	£ -		£ 712.53
	<u>£ 18,528.72</u>		<u>£ 18,915.88</u>

**Wood Dalling Parish Council  
Bank Reconciliation**

Financial year ending 31 March 2022

Prepared by: Melanie Eversfield, Clerk/RFO

Date: 25/04/2022

**Balance per bank statements as at 31st March 2022**

Main Account	£	16,827.21	
Deposit Account	£	1,039.00	
NSI Account	£	<u>662.51</u>	
			£ 18,528.72

Less: Unpresented cheques at 31st March 2022

Net balances at 31st March 2022

£	<u>                    </u>	
		<u>£ 18,528.72</u>

**Cashbook**

Opening balance at 1 April 2021	£	18,915.88
Add: Receipts	£	11,204.79
Less: Payments	£	<u>11,591.95</u>
Closing Balance 31 March 2022		<u>£ 18,528.72</u>



## Explanation of Variances

Section 1	2020/21	2021/22	Variance (+/-)	Variance %	Explanation
<b>Box 2</b>					
Product	1,666	1,666	-	0%	
<b>Box 3</b>					
Other income	10,220	9,316	- 904	-8%	
<b>Box 4</b>					
Staff costs	1,488	1,818	330	24%	New Clerk started September 2021 and is on a higher SCP scale
<b>Box 5</b>					
Loan interest/capital	-	-	-	#DIV/0!	
<b>Box 6</b>					
Other payments	5,451	8,773	3,322	61%	Purchased a SAM2 for £3,480 inclusive of VAT
<b>Box 7</b>					
Balances carried forward	18,318	18,529	211	2%	
<b>Box 8</b>					
Fixed assets & long term assets	155,818	159,461	3,643	2%	
<b>Box 10</b>					
Total Borrowing	-	-	-	#DIV/0!	

## **WHAT EXEMPT AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS**

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2), 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 must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for an exempt authority must, on behalf of that authority, publish (which must include publication on the authority's website)
  - a) the Accounting Statements (i.e. Section 2 of the AGAR Form 2), accompanied by
    - i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
    - ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2), and
    - iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

### **HOW DO YOU DO IT?**

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (including publication on the smaller authority's website) the following documents, the day before the public rights period commences:

- a) the approved Sections 1 and 2 of Form 2 of the AGAR, and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022), and
- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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

NOTICE	NOTES
<p>1. Date of announcement <u>11<sup>th</sup> June 2022</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(i) <u>M Eversfield, 18 Kings Road, Coltnell, Norfolk NR12 7JR,</u> <u>wooddallingpc@yellow.co.uk</u> <u>01731413312</u></p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></p> <p>3. Local government electors and their representatives also have:</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>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p><b>PHF Littlejohn LLP (Ref: SGA Team)</b> 15 Westferry Circus Canary Wharf London E14 4HD (02074961000)</p> <p>5. This announcement is made by (a) <u>M. Eversfield</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below.</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts.</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below.</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the last 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice - that 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 and the [Accounts and Audit Regulations 2015](#) 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. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. 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*.