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**WARTLING PARISH COUNCIL**

**Financial Reports**

**2023-2024**

# Annual Governance and Accountability Return 2023/24 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 2023/24

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after 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 2024**. 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:
    - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - e) **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 2024**.

## 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 2023/24**, page 4
- **Section 1 – Annual Governance Statement 2023/24**, page 5
- **Section 2 – Accounting Statements 2023/24**, 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 2023/24 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 **£210 +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.

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.



## Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

WARTLING PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24:

ENTER £2480 10 000

Total annual gross expenditure for the authority 2023/24:

ENTER £8114 10 000

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 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), 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 the above statements apply and 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 2024.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer

Date

*Debra Stevens*

01/05/2024

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

01/05/2024

Signed by Chair

Date

*Ken Stevens*

01/05/2024

as recorded in minute reference:

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Generic email address of Authority

Telephone number

wartlingpc@aol.com

07501 676 569

\*Published web address

wartlingparish.org.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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.**



# Annual Internal Audit Report 2023/24

WARRING PARISH COUNCIL

warringparish.org.uk

During the financial year ended 31 March 2024, 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 2023/24 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.	✓		
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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>	✓		
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 <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i>	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

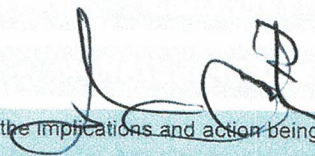
Date(s) internal audit undertaken

18/04/24

Name of person who carried out the internal audit

PETER FROST

Signature of person who carried out the internal audit



Date

18/04/24

\*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).



## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

WARLING 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 2024, 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.	✓			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 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.	✓			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 electors' 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 this authority's accounts.
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.	✓			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 on whether internal controls meet the needs of this 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 this authority and, where appropriate, have included 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 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	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓	

\*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:

01/05/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

*Ken Steer*

Clerk

*Debra Steer*

### Information required by the Transparency Code (not 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

ENTER warlingparish.org.uk SITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2023/24 for

WARTING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	26251	25460	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	7500	8250	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	596	230	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	6507	6862	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2380	1252	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	25460	25826	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	25460	25826	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	15750	15750	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	NIL	NIL	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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**

*Debra Stevens*

Date

01/04/2024

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

01/05/2024

as recorded in minute reference:

11 ii

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

*Ken Stevens*



## Explanation of variances – pro forma

Name of smaller authority: **Warding Parish Council**  
 County area (local councils and East Sussex)  
 Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year.

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	26,251	25,460					
2 Precept or Rates and Levies	7,500	8,250	750	10.00%	NO		
3 Total Other Receipts	586	230	-366	61.41%	YES		PAYE Refund from HMRC £376 2022/2023
4 Staff Costs	6,507	6,362	355	5.46%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,380	1,262	-1,128	47.39%	YES		
7 Balances Carried Forward	25,460	25,826				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	25,460	25,826				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	16,750	16,750	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable



**Peter J Consultants**

Lyoth Cottage, Lyoth Lane, Lindfield, West Sussex RH16 2QA

Email: peter.j.consultants@btinternet.com

Tel: 01444 412423 – Mob: 07763 174800

**WARTLING PARISH COUNCIL  
Internal Audit & Annual Review – 31/03/2024**

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, as set out in the Governance and Accountability for Local Councils Practitioners' Guide 2022 and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council. I will carry out my duties without bias and follow the Public Sector Internal Audit Standards 2012 - to enable the Council to comply with these Standards and the Accounts & Audit Regulations 2015.

There are not any matters to raise – well done



Peter Frost  
Peter J Consultants  
18/04/2024



Smaller authority name: **Wartling Parish Council**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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

NOTICE	NOTES
<p><b>1. Date of announcement 30<sup>th</sup> May 2024 (a)</b></p> <p><b>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Alison Stevens, Parish Clerk, 31 Banner Way, Stone Cross, Pevensey BN24 5FE – wartlingpc@aol.com</p> <p>commencing on (c) <u>Monday 3 June 2024</u></p> <p>and ending on (d) <u>Friday 12 July 2024</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</b></p> <p><b>5. This announcement is made by (e) Alison Stevens, RFO</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be</p>

Wartling Parish Council  
Receipts and Payments Account  
Year Ended 31 March 2024

Total £:

Receipts

Precept	8250
Interest - Bank	37
HMRC	143
Bank Credit	50

8480

Payments

Grants	0
Insurance	264
SALC/NALC/WDALC Subscriptions	186
Salaries/Printing/Travel/Office Expenses	6570
Professional Fees	182
Website	0
Inland Revenue	52
Verge Cutting	292
Councillor Training	40
Elections	438
VAT	90

8114



£

**WARTLING PARISH COUNCIL**

**Cash Book**

**2023-2024**

Bank Reconciliation.

£

Balance at Bank 31.03.24

22679.54

Income not recorded

Cheques Outstanding:

0.00

22679.54

Reserve Account

3147.24

Balance at Cash Book

25826.78

Check

Income as Cash Book inc b/f  
Expenditure as Cash Book

33940.73

8113.95

25826.78

Note:

Includes CIL of £15911.75



Wartling Parish Council

Cash Book Y/E 31.03.24

<u>Date</u>	<u>Income</u>	<u>Precept</u>	<u>Hall Hire/ Bank Int</u>	<u>Other</u>	<u>Total Received</u>	<u>Total Income</u>
	Brought forward					25460.49
24.05.23	Wealden	4125.00			4125.00	4125.00
10.05.23	HMRC			142.80	142.80	142.80
05.06.23	Interest		6.48		6.48	6.48
28.09.23	Wealden	4125.00			4125.00	4125.00
04.09.23	Interest		8.35		8.35	8.35
18.10.23	Bank Credit			50.00	50.00	50.00
04.12.23	Interest		10.88		10.88	10.88
04.03.24	Interest		11.73		11.73	11.73
<hr/>						
	Total Income	8250.00	37.44	192.80	8480.24	33940.73

<u>Date:</u>	<u>Details:</u>	<u>Chq</u> <u>No</u>	<u>Inv</u> <u>Ref</u>	<u>Grants</u>	<u>Subs &amp;</u> <u>Ins</u>	<u>Wages/</u> <u>Audit</u>	<u>Rates &amp;</u> <u>O/heads</u>	<u>Outside</u> <u>Maint</u>	<u>Other</u>	<u>VAT</u>	<u>Total</u>
10.05.23	ESALC	101011	1		131.09						131.09
10.05.23	ESCC	101012	2					292.17		58.43	350.60
10.05.23	ICO	101013	3		40.00						40.00
10.05.23	Zurich	101014	4		264.00						264.00
10.05.23	Cancelled	101015	5								0.00
10.05.23	A Stevens	101016	6			401.07					401.07
10.05.23	A Stevens	101017	7			401.07					401.07
14.04.23	Team4	DD	8				10.00			2.00	12.00
10.05.23	Team4	DD	9				10.00			2.00	12.00
<hr/>											
				0.00	435.09	802.14	20.00	292.17	0.00	62.43	1611.83
10.05.23	ESCC	101018	5			227.24					227.24
05.07.23	Peter Frost	101019	10			61.75					61.75
05.07.23	A Stevens	101020	11			461.07					461.07
05.07.23	A Stevens	101021	12			431.07					431.07
05.07.23	ESCC	101022	13			227.74					227.74
14.06.23	Team 4	DD	14				10.00			2.00	12.00
14.07.23	Team 4	DD	14				10.00			2.00	12.00
<hr/>											
				0.00	435.09	2211.01	40.00	292.17	0.00	66.43	3044.70
06.09.23	ESALC	101023	15				40.00			8.00	48.00
06.09.23	A Stevens	101024	16			431.07					431.07
06.09.23	A Stevens	101025	17			431.07					431.07
06.09.23	ESCC	101026	18			227.74					227.74
16.08.23	Team 4	DD	19				10.00			2.00	12.00
14.09.23	Team 4	DD	20				10.00			2.00	12.00
<hr/>											
				0.00	435.09	3300.89	100.00	292.17	0.00	78.43	4206.58



01.11.23	WDALC	101027	21	15.00						15.00
01.11.23	A Stevens	101028	22		431.07					431.07
01.11.23	A Stevens	101029	23		431.07					431.07
01.11.23	ESCC	101030	24		227.74					227.74
01.11.23	Cancelled	101031	25							0.00
14.10.23	Team 4	DD	26			10.00		2.00		12.00
14.11.23	Team 4	DD	27			10.00		2.00		12.00
07.11.23	Wealden	101032	25			437.63				437.63

0.00	450.09	4390.77	557.63	292.17	0.00	82.43	5773.09
11.01.24	Wrong date	101033/5					0.00
11.01.24	A Stevens	101036	28	560.00			560.00
11.01.24	A Stevens	101037	29	447.93			447.93
11.01.24	HMRC	101038	30	38.60			38.60
11.01.24	ESCC	101039	31	283.23			283.23
14.12.23	Team 4	DD	32			10.00	2.00
15.01.24	Team 4	DD	33			10.00	2.00

0.00	450.09	5720.53	577.63	292.17	0.00	86.43	7126.85
06.03.24	A Stevens	101040	34	894.52			894.52
06.03.24	ESCC	101041	35	238.84			238.84
06.03.24	HMRC	101042	36	13.00			13.00
12.02.24	Team 4	DD	37			10.00	2.00
14.03.24	Team 4	DD	38			10.00	2.00
31.03.24	Write Off	Bank Rec		-183.26			-183.26

0.00	450.09	6683.63	597.63	292.17	0.00	90.43	8113.95
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## WARTLING PARISH COUNCIL

<u>Asset:</u>	<u>Location:</u>	<u>Year Acquired:</u>	<u>Values Ins:</u>
3 noticeboards	BN27 4SQ	N/K	£ 800.00
	BN27 4SD	N/K	£ 800.00
	BN27 1RY	N/K	£ 800.00
Metal Bus Shelter	BN27 4SQ	N/K	£ 4500.00
Wooden Bus Shelter	BN27 4RY	2015	£ 4500.00
Defibrillators	BN27 4SG	2015	£ 1500.00
	BN27 1RY	2015	£ 1500.00
Hand Held Radar	BN27 1RY	2016	£ 950.00
Computer	Office	N/K	£ 400.00
			<hr/>
			£15750.00
			<hr/>

£

**WARTLING PARISH COUNCIL**

**Financial Risk Assessment  
Effectiveness of Internal Audit  
VAT Return**

**2023-2024**



## Wartling Parish Council Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Wartling Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

### FINANCIAL AND MANAGEMENT

Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council regularly receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Wealden District Council. The figure is submitted by the Clerk in writing. The Clerk informs the Council when the monies are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L	The Council has Financial Regulations which sets out the requirements.	Existing procedure adequate Review the Financial regulations when necessary

Bank and banking	Inadequate checks Banks mistakes	L	The Council has Financial Regulations which set out banking requirements Monthly reconciliation	Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a regular agenda item and discussed/reviewed and approved at each meeting.	Existing procedure adequate
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required
Charges-rents receivable	Payment of rents	L	The Parish Council collects no rents or charges.	Existing procedure adequate
Grants and support payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.
Best value accountability	Work awarded Incorrectly. Overspend on services.	L M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate.
Salaries and assoc. costs	Salary calculation	L	Salary is calculated via an independent payroll bureau. PAYE is paid quarterly and salary monthly by Standing Order.	Existing procedure adequate.
Employees	Fraud by staff Health and safety	L L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees to be provided adequate direction and safety equipment needed to undertake their roles	Existing procedures adequate. Monitor health and safety requirements and insurance



VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements.	annually. Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council are resolved at Full Council Meetings.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting.	Existing procedures adequate.
	Business conduct	L	Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	Declarations of interest by members at Council meetings. Register of members interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council is registered with the Data Protection Agency	Ensure annual renewal of registration

Freedom of Information	Policy Provision	L M	The Council has a Model Publication scheme in place. To date there have been no requests under FOI. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours	Monitor any requests made under FOI
<b>PHYSICAL EQUIPMENT OR AREAS</b>				
Assets	Loss or damage Risk/damage to third party (ie property)	L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has three notice boards. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety	L M	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the Clerk's home. Records include historical correspondences, minutes, insurance, bank records. The documents are stored in a lockable office.	Damage (apart from fire) and theft is unlikely and so provision is adequate.



Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on a laptop held with the Clerk at her home. Back ups of electronic data is made at regular intervals	Existing procedures considered adequate
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## Wartling Parish Council

<u>Expected Standard</u>	<u>Evidence of Achievement</u>	<u>Yes/No</u>	<u>Areas for Development</u>
1: Scope of Internal Audit	Terms of Reference for Internal Audit were approved by Full Council on 16th March 2015. Internal Audit Work takes into account both the Council's Risk Assessment and wider Internal Audit arrangements. Internal Audit work covers the Council's anti-fraud and corruption arrangements	Yes Yes Yes	
2: Independence	Internal Audit has direct access to those charged with governance (See Financial Regulations) Reports are made in own name to management. Internal Audit does not have any other role within the Council	Yes Yes Yes	
3: Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4: Relationships	All responsible officers (Clerk and RFO) are consulted on the Internal Audit Plan. Respective responsibilities for officers and internal audit are defined in relation to internal control, risk assessment and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes Yes Yes	
5: Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the Council and has been approved by the Council on 16th March 2015. Internal Audit has reported in accordance with the plan on 16th March 2015.	Yes Yes	



## Wartling Parish Council

### Characteristics of Effectiveness

### Evidence of Achievement

### Yes/No      Areas for Development

Internal Audit work is planned	Planned Internal Audit work is based on risk assessment and designed to meet the Council's needs.	Yes	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change.	Internal Audit supports the Council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives	The Council makes positive responses to Internal Audit's recommendations and follows up action where this is called for.	Yes	
Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's devices, risk management and corporate governance arrangements.	Yes Yes	
Be challenging	Internal Audit focuses on the risks facing the Council. Internal Audit encourages members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes Yes	
Ensure the right resources are available	Adequate resource is made available for Internal Audit to complete its work. Internal Audit understands the Council and the legal and corporate framework in which it operates.	Yes Yes	