

Annual Internal Audit Report 2021/22

GREAT TEY PARISH COUNCIL

HHHgreattey.cwm

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 the 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 process to raise requirements resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate	✓		
E. Expected income was fully received, billed on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for	✓		
F. Fully cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	NA		No petty cash maintained
G. Salaries to employees and allowances to members were paid in accordance with the 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 of income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR risk "not covered")	✓		✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approval minutes confirming the dates set)	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance notes)	✓		

O. (For local councils only)

Trust funds (including charities) - The council met its responsibilities as a trustee

Yes	No	Not covered
✓		

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

Date(s) internal audit undertaken

10/07/2022

Name of person who carried out the internal audit

LOUISA TIPPETT ACA

Signature of person who carried out the internal audit

Louisa Tippett

Date 10/07/2022

*If the response is "no" please state the implications and action being taken to address any weaknesses 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 previous internal audit report must explain why not (add separate sheets if needed).

Section 1 - Annual Governance Statement 2021/22

We acknowledge as the members of

GREAT TEY 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:

1. We have set in place arrangements to achieve internal management during the year and for the preparation of the accounting statements	Response			The system that has been used
	Yes	No	N/A	
1. We have set in place arrangements to achieve internal management during the year and for the preparation of the accounting statements	YES			prepared its accounting statements in accordance with the Accounts and Audit Regulations
2. We maintained an adequate system of internal control, including financial, operational, compliance and environmental controls and arrangements for assessing the risk of failure to meet objectives	YES			used proper arrangements and exercised responsibility for safeguarding the public money and resources in its charge
3. We took all reasonable steps to ensure transfers that there are no matters of interest in conflict with our compliance with legal requirements and Proper Practice that could have a significant adverse effect on the ability of the authority to continue in business or manage its affairs	YES			has only done what it has the legal power to do and has complied with Proper Practice in doing so
4. The principal officer responsible during the year for the exercise of accountants' duties in accordance with the Regulations of the Accounts and Audit Regulations	YES			During the year gave all services adequate 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 internal controls and/or external assurance, where relevant	YES			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 related systems	YES			arranged for a competent person, independent of the financial records and procedures, to give an objective view on whether internal controls meet the needs of the smaller authority
7. We took appropriate action in all matters where it appears from internal and external audit	YES			responded to matters brought to its attention by internal and external audit
8. We considered whether any regular, irregular or exceptional events or transactions, occurring either during or after the year end, have a financial effect on the authority and, where appropriate, have included them in the accounting statements	YES			discussed everything it should have about its business activity during the year including events taking place after the year end 31 March
9. The local council officer that have including members in our capacity as the sole managing trustee are discharged and accountability responsibilities to the Authority, including financial reporting and, if required, independent representation, in each	YES			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local fund or trust

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

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

10/05/2022

and recorded as minute reference

6

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

Chairman

Clerk

[Signature]
[Signature]

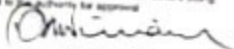
Section 2 - Accounting Statements 2021/22 for

GREAT TEY PARISH COUNCIL

	Year ending		Notes and guidance Please check all figures to ensure 1) All the above and below items and items 2) & 3) balance. All figures must agree to corresponding amounts across.
	31 March 2021	31 March 2022	
1. Balance brought forward	27458	22277	Total balances and reserves at the beginning of the year as recorded in the financial accounts. Value must agree to Box 1 of previous year
2. (+) Precept or Rates and Levies	18927	18927	Total amount of precept (or for CILs rates and levies) received or receivable in the year. Exclude any grants received
3. (+) Total other receipts	3070	11937	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Exclude any grants received
4. (-) Staff costs	5998	6102	Total expenditure or payments made to and on behalf of all employees. Includes 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	21180	10847	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5)
7. (=) Balance carried forward	22277	36142	Total balances and reserves at the end of the year. Must equal (1+2)-(4+5+6)
8. Total value of cash and short term investments	22277	36142	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	54703	54703	The value of all the property the authority owns - if it 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 PWS).
11. (For Local Councils Only) Declaration made to Trust Funds (including charities)	Yes	No	N/A
	YES		The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 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 Strader 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 10 05 2022

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

10/05/2022

as recorded in minute reference:

6

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

