

To: All Members of Compton Parish Council

All Councillors are hereby summoned to attend the following meeting.

Please inform the Clerk if you are unable to attend.

## NOTICE OF MEETING

**MEETING:** Full Council

**DATE & TIME:** Monday 6<sup>th</sup> June 2022 at 7.00pm

**PLACE:** Wilkins Centre, Burrell Road, Compton, Newbury, RG20 6NP

*S. Marshman*

Dr S. Marshman, PSLCC, Clerk to the Council

28<sup>th</sup> May 2022

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## Agenda

1. To receive, and consider for acceptance, apologies for absence from Members of the Council
2. To receive any [declarations of Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests](#) and to consider any requests for dispensation
3. To receive:
  - 3.1 Questions or comments from members of the public regarding items on the agenda
  - 3.2 Representations from any member who has declared a personal interest
4. To approve the [Minutes of the Full Council Meeting held on 9<sup>th</sup> May 2022](#)
5. To discuss any matters arising from the previous meeting
6. To receive a report from the District Councillor
7. To review the minutes and recommendations from the following committees:

Committee	Meeting Date	Minute Numbers	Recommendations
Planning	None		
Personnel	None		

8. To receive an update and review recommendations from the following working parties:
  - 8.1 Burial Ground
  - 8.2 Village Enhancement
  - 8.3 Digital
  - 8.4 Queen's Platinum Jubilee

- 8.5 Street lighting
  - 8.6 Sports Pavilion
  - 8.7 Allotments
9. Planning Applications
- 9.1 To consider the following new planning applications:
    - None
  - 9.2 To consider whether to request the District Councillor calls in any planning applications to the Western Area Planning Committee
  - 9.3 To consider whether to refer any planning applications for further response from the Council's planning consultants
  - 9.4 To receive a report on recent planning decisions taken by West Berkshire Council
10. To receive the Clerk's report
11. Finance:
- 11.1 To consider approving the payments listed on the [Finance Report](#)
  - 11.2 To note the most recent [Bank Reconciliation](#)
  - 11.3 To note the Quarterly Budget Report (*if applicable*)
12. To review the [Temporary Scheme of Delegation](#)
13. To receive a [report from the Council's internal auditor](#) and to consider any actions required
14. Annual Governance Review 2021/22: To consider, approve, and sign and date the Annual Governance Statement ([Annual Governance and Accountability Return](#))
15. Accounting Statements 2021/22: To consider, approve, and sign and date the Accounting Statements ([Annual Governance and Accountability Return](#))
16. To consider appointing an internal auditor for the 2022/23 accounts and to agree [the scope of audit](#)
17. To consider Parish Council [areas of responsibility and representation on outside bodies](#) (*for those not present at the previous meeting*)
18. To consider quotes for the purchase of a tree and bench to commemorate the Platinum Jubilee
19. To receive an update on vandalism and anti-social behaviour (ASB) in the village
20. To receive reports on the following:
- 20.1 Recreation Ground
  - 20.2 Rights of Way
  - 20.3 Village Hall
  - 20.4 Downland Practice Patient Representation Group
  - 20.5 Communications

21. To discuss matters for future consideration and for information
22. To resolve under Section 1(2) of the Public Bodies (Admission to Meetings Act 1960) that as publicity would be prejudicial to the public interest by reason of the Confidential nature of the business about to be transacted, it is advisable in the public interest that the Public and Press be temporarily excluded from this meeting and they are herewith instructed to withdraw
23. To consider actions required relating to tenancies at School Road Allotments
24. To consider actions required relating to tenancies at Newbury Lane Allotments

Date and time of next scheduled meeting:  
Full Council: Monday 6<sup>th</sup> June 2022 at 7pm

## Supporting Documentation

### 4. To receive any declarations of Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests and to consider any requests for dispensation

Members are invited to declare Disclosable Pecuniary Interests, Other Registerable Interests and Non-Registerable Interests in items on the agenda as required by the Compton Parish Council [Code of Conduct](#) for Members, as adopted on 5<sup>th</sup> July 2021, Minute 21/22-087, and by the [Localism Act 2011 Chapter 7](#).

Please use the flow chart below to ascertain the type of interest you have and what action you are required to take.

DPI = Disclosable Pecuniary Interest

ORI = Other Registerable Interest

NRI = Non-Registerable Interest

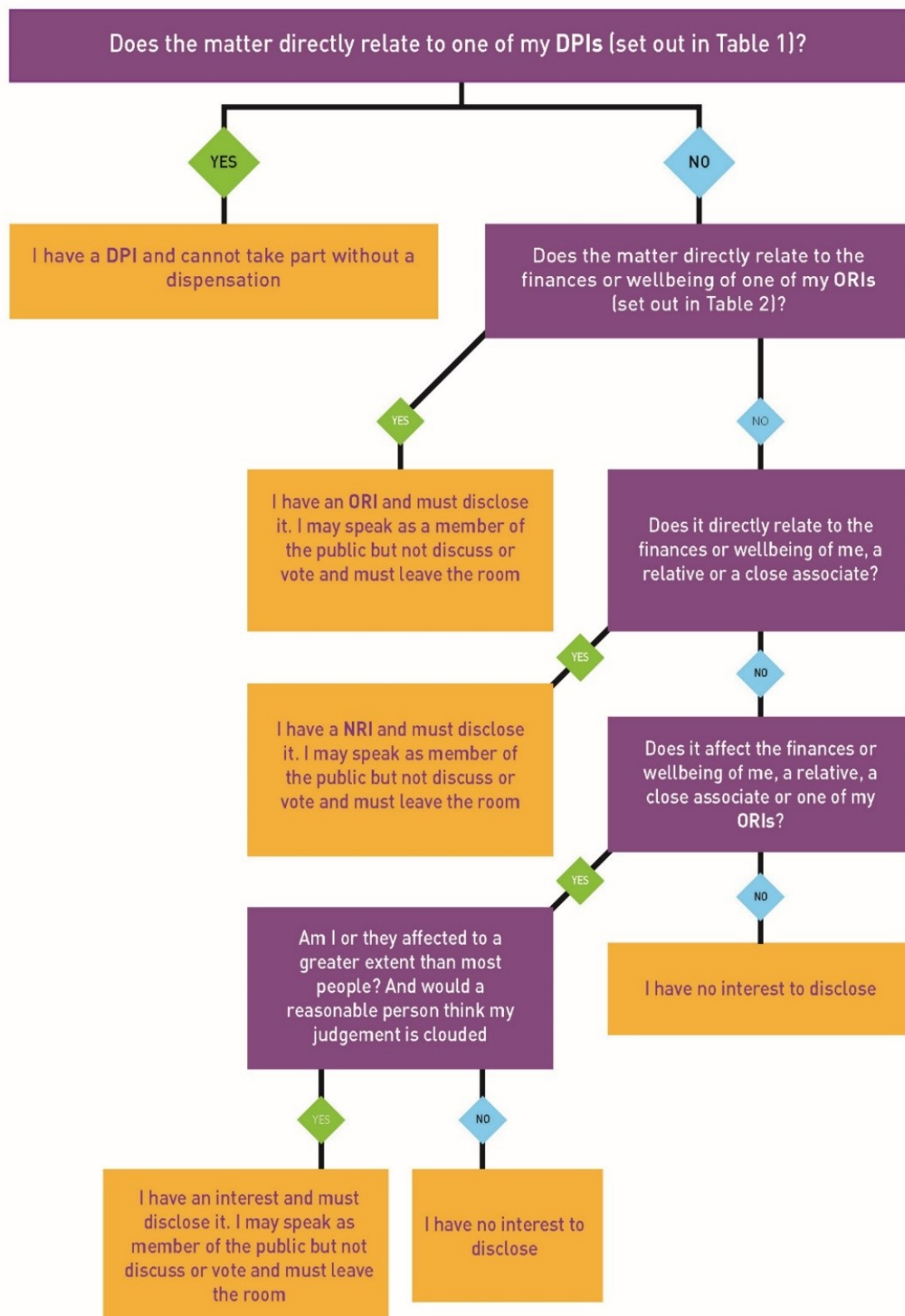


Table 1: Disclosable Pecuniary Interests

Subject	Description
<b>Employment, office, trade, profession or vocation</b>	Any employment, office, trade, profession or vocation carried on for profit or gain.
<b>Sponsorship</b>	<p>Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses.</p> <p>This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.</p>
<b>Contracts</b>	<p>Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council —</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>
<b>Land and* property</b>	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
<b>Licenses</b>	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
<b>Corporate tenancies</b>	<p>Any tenancy where (to the councillor's knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
<b>Securities</b>	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share</p>

	capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.
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\* 'director' includes a member of the committee of management of an industrial and provident society.

\* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

## Table 2: Other Registerable Interest

You must register as an Other Registerable Interest :

1. any unpaid directorships
2. any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
3. any body
  - (i) exercising functions of a public nature
  - (ii) directed to charitable purposes or
  - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

## 9.4 To receive a report on recent planning decisions taken by West Berkshire Council

The following decisions have been reported by West Berkshire Council since the last Parish Council meeting:

- 22/00627/FUL Units 1 - 3, Old Station Business Park, Compton, Newbury West Berkshire RG20 6NE - Retention of Portakabin building used as a canteen/break out area as well as office space for a period of 1 year. Application approved. *(N.B. Temporary permission for 1 year was given rather than the 5 years originally applied for).*



## 11. Finance:

### Finance Report

#### Status at last bank reconciliation 30th April 2022

	Amount
Unity Trust Current Account	£38,105.82
Unity Trust Deposit Account	£122,708.66
Lloyds Multipay Corporate Card	-£11.28
<b>Total</b>	<b>£160,803.20</b>

#### Income received 28th March - 2nd May 2022

Account	Income Detail	Amount
Current	Allotment Rent	£225.50
Current	Grant from Thames Valley Police for CCTV	£3,713.00
Current	Compilations advertising	£225.00
<b>Total</b>		<b>£4,163.50</b>

#### Payments made on Lloyds Corporate Card to be approved

Method	Date	Payee	Payment Detail	Amount
CC	03-May-22	Lloyds	Monthly card fee	£3.00
CC	27-May-22	Microsoft	Software	£11.28
				<b>£14.28</b>

#### Payments to be approved

Method	Date	Payee	Payment Detail	Amount
BACS	12-May-22	Castle Water	Water	£163.85
BACS	12-May-22	Castle Water	Water	£83.17
BACS	18-May-22	Vodafone	Mobile phone	£23.03
BACS	27-May-22	Arbtech	Preliminary ecological appraisal	£886.80
BACS	27-May-22	Arbtech	Habitat management plan	£1,066.80
BACS	27-May-22	Arbtech	Arboricultural report	£706.80
BACS	27-May-22	Richard Wilson Long Solicitors	Solicitors fees	£742.20
BACS	27-May-22	SparX Ltd	Street lighting survey	£1,192.80
BACS	06-Jun-22	BALC	Subscription 22/23	£362.61
BACS	06-Jun-22	SparX Ltd	Street light repairs	£2,849.64
BACS	06-Jun-22	Heelis & Lodge	Internal audit 21/22	£242.50
BACS	06-Jun-22	Staff Costs	Includes salaries, PAYE, pension contributions for May	£1,589.34
<b>Total</b>				<b>£9,909.54</b>

#### Transfers

Method	Date	From Account	To Account	Amount
DD	17-May-22	Unity Current	Lloyds	£14.28
<b>Total</b>				<b>£14.28</b>

## Bank Reconciliation

### Bank Reconciliation at 30/04/2022

Cash in Hand 01/04/2022	142,237.22
ADD	
Receipts 01/04/2022 - 30/04/2022	25,730.00
	167,967.22
SUBTRACT	
Payments 01/04/2022 - 30/04/2022	7,164.02
A = Cash in Hand 30/04/2022	160,803.20

### Cash in hand per Bank Statements

Petty Cash	0
3 Lloyds Corporate Card	-11.28
2 Unity Deposit	122,708.66
1 Unity Current	38,105.82
Subtotal	160,803.20
Less unrepresented payments	0
Plus unrepresented receipts	0
B = Adjusted Bank Balance	160,803.20

A = B Checks out OK

## 12. To review the Temporary Scheme of Delegation

### Temporary Scheme of Delegation

1. Section 101 of the Local Government Act 1972 provides:
  - That a Council may delegate its powers (except those incapable of delegation) to a committee or an officer.
  - A Committee may delegate its powers to an officer.
2. Any delegation to a Committee or the Proper Officer shall be exercised in compliance with the Council's Standing Orders, any other policies or conditions imposed by the Council and within the law.
3. The Proper Officer may nominate another named Officer to carry out any powers and duties, which have been, delegated to that Officer.
4. In an emergency the Proper Officer is empowered to carry out any function of the Council
5. Where officers are contemplating any action under delegated powers, which is likely to have a significant impact in a particular area, they should also consult the Members, and must ensure that they obtain appropriate legal, financial and other specialist advice before action is taken.

### *Delegation to The Proper Officer*

6. As a temporary measure, to allow for effective decision making whilst Covid-19 restrictions and considerations are in place, the Proper Officer may be empowered to take any and all decisions recommend to them by the relevant Committee or Full Council
7. This empowerment does not affect the delegations already in place via Standing Orders or Financial regulations.
8. The Proper Officer may not take additional decisions that would normally be taken by a Committee or Full Council unless that Committee or Full Council has met in a meeting suitably convened under the requirements of the Local Government Act 1972, and made available to the public to view (where not covered by confidentiality) and expressly agreed for that decision to be enacted via this temporary delegation.

### *Full Council Matters*

9. The following items are reserved for Full Council decision only and cannot be delegated to an Officer.
  - To appoint the Chairman and Vice-Chairman in May each year
  - To sign off the Governance Statement by 30<sup>th</sup> June each year

- To set the Precept
- To appoint the Head of Paid Service (Parish Clerk)
- To make byelaws
- To borrow money
- To consider any matter required by law to be considered by Council.

13. To receive a report from the Council's internal auditor and to consider any actions required

## HEELIS&LODGE

Local Council Services • Internal Audit

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

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

Income: £63,413.31

Expenditure: £84,478.86

Reserves: £142,236.92

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

Section One: No

Section Two: Yes electronically not signed

Annual Internal Audit Report 2021 / 22: Yes

Certificate of Exemption: Not applicable

**Proper book-keeping** Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

*The Council hold the General Power of Competence and LGAs137 does not apply.*

*The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.*

**Financial regulations** Standing Orders and Financial Regulations

Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 10<sup>th</sup> May 2021 (Ref: 21/22-022.1)

Financial Regulations in place: Yes

Reviewed: 10<sup>th</sup> May 2021 (Ref: 21/22-022.2)

VAT reclaimed during the year: Yes

Registered: No

General Power of Competence: Yes

*There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.*

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP

Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

1

## Risk Assessment

Appropriate procedures in place for the activities of the council  
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection registration: Yes – ZA097171 Expiry 04/02/2023

### **Data Protection**

*The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.*

Privacy Policy published: Yes

*Insurance was in place for the year of audit. The Risk Assessment, including Internal Controls, were reviewed at a meeting held on 28<sup>th</sup> March 2022 (Ref: 21/22-284)*

*The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.*

Fidelity Cover: £250,000

*The level of Fidelity cover is within the recommended guidelines of year-end balances plus 50% of the precept.*

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Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

2

## Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: **No**

Website: [www.comptonparishcouncil.org](http://www.comptonparishcouncil.org)

*The Council is not subject to the requirements of the Transparency Code for smaller Councils.*

Under **The Accounts & Audit Regulations 2015 13(1a)** councils must publish on their website:

Statement of Accounts, External Audit report and Annual Governance statement.

*2021 Annual Return, Section One Published – Yes*

*2021 Annual Return, Section Two Published – Yes*

*2021 Annual Return, Section Three Published – Yes*

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

Notice of period for the exercise of public rights

*Published – Yes*

Period of Exercise of Public Rights

Start Date 30<sup>th</sup> June 2021

End Date 10<sup>th</sup> August 2021

## Budgetary controls

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

Precept: £49,050 (2021 / 2022) Date: 11<sup>th</sup> January 2021 (Ref: 20/21-198)

Precept: £51,000 (2022 / 2023) Date: 25<sup>th</sup> January 2022 (Ref: 21/22-237)

*Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.*

## Income controls

Precept and other income, including credit control mechanisms

*All were found to be in order. Income controls were checked and income received and banked cross-referenced with the Cash Book and bank statements.*

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP

Tel: 07732 681125

Email: [heather@heelis.eu](mailto:heather@heelis.eu)

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

3



**Petty Cash**

Associated books and established system in place

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

**Payroll controls**

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

PAYE System in place: **Yes – PAYE Tools**  
Employer PAYE Reference: 120/FA56514  
P60's issued: Yes

*The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year-end process. The Council has joined the LGPS pension scheme.*

*It is noted that the Council undertook a review of salaries at a meeting held on 7<sup>th</sup> June 2021 (Ref: 21/22-060).*

**Asset control**

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

*A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £248,829. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.*

**Bank Reconciliation**

Regularly completed and cash books reconcile with bank statements

*All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.*

*Reconciled Bank Balances as at 31<sup>st</sup> March 2022 were confirmed as:*

Unity Current	£ 19,673.90
Unity Savings	£122,708.66
Lloyds Corporate Card	-£ 145.34

**Reserves**

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

*The Council have general reserves of £16,318.38 (32% of 2022 / 2023 Precept) and have identified earmarked reserves of £125,918.54 in their year-end accounts.*

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Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

4



**Year-end procedures** Appropriate accounting procedures are used and can be followed through from working papers to final documents  
Verifying sample payments and income  
Checking creditors and debtors where appropriate.

*End of year accounts is prepared on a Receipts & Payments basis.*

**Sole Trustee** The Council has met its responsibilities as a trustee

*The Council is not a sole trustee.*

**Internal Audit Procedures**

*The 2021 Internal Audit report was considered by the Council at a meeting held on 21<sup>st</sup> June 2021 (Ref: 21/22-067)*

*A review of the effectiveness of the Internal Audit was carried out on 10<sup>th</sup> January 2022 (Ref: 21/22-224).*

*Heelis & Lodge were appointed as Internal Auditor at a meeting held on 10<sup>th</sup> January 2022 (Ref: 21/22-224).*

**External Audit**

*The Council formally approved the AGAR at a meeting of the full Council held on 21<sup>st</sup> June 2021 (Refs: 21/22-0678 & 069)*

*The External Auditor's report was considered at a meeting held on 10<sup>th</sup> October 2021 (Ref: 21/22-143)*

*There were no matters arising from the External Audit.*

**Additional Comments/Recommendations**

- The Annual Parish/ Council meeting was held on 6<sup>th</sup> May 2021. The first item of business was the Election of Chairman Mayor, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work
- I would like to record my appreciation to the Clerk to the Council for the quality of documentation presented in the Audit File.



**Dave Crimmin PSLCC**  
**Heelis & Lodge**  
18<sup>th</sup> May 2022

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

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

5

## 14. Annual Governance Review 2021/22 and 15: Accounting Statements 2021/22

### Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

#### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2022
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

#### Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- 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.
- Do not send the external auditor any information not specifically requested. However, **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that 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 – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
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 variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2022</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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



## Annual Internal Audit Report 2021/22

Compton Parish Council

www.comptonparishcouncil.org

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			* None Held
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

18/05/2022

Name of person who carried out the internal audit

David Chinnon (on behalf of Helen + Lodge)

Signature of person who carried out the internal audit

*David Chinnon*

Date

18/05/2022

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

El Compton Parish Council FY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

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

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

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.comptonparishcouncil.org ICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2021/22 for

Compton Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	178,491	163,303	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	49,050	49,050	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	17,268	14,363	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	17,184	18,353	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	64,322	66,126	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	163,303	142,237	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	163,303	142,237	<i>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.</i>
9. Total fixed assets plus long term investments and assets	238,996	248,829	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

El Compton Parish Council

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2021/22

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

## 16. To consider appointing an internal auditor for the 2022/23 accounts and to agree the scope of audit

The check list below is drawn from the 'Annual Internal Audit Report 2021/22' section of the 'Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual Governance and Accountability Return 2021/22'.

This check list is designed to assist you in identifying the areas that should be covered during the audit; you are, of course, at liberty to include any other checks you consider necessary in addition to these.

- 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.
- 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.
- N. The authority has complied with the publication requirements for 2020/21 AGAR
- M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).
- H. Asset and investments registers were complete and accurate and properly maintained.
- I. Periodic bank account reconciliations were properly carried out during the year.
- K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")
- L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements



O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.

17. To consider Parish Council areas of responsibility and representation on outside bodies

<b>Role</b>	<b>Role Holder</b>
<b>Allotments</b>	Council has decided not to assign the role at this time.
<b>Burial Ground Working Party</b>	Dave Aldis Rebecca Pinfold Alison Strong
<b>Digital Working Party</b>	Linda Moss Stephen Dearn Ian Tong
<b>Downland Practice Patient Representation Group representative</b>	Alison Strong Linda Moss
<b>Electronic Documentation</b>	Ian Tong
<b>Footway Lighting Working Group</b>	Jude Cunningham Rebecca Pinfold Alison Strong
<b>Flooding</b>	To be assigned at the next meeting
<b>Footpaths and Rights of Way</b>	Alison Strong Linda Moss Jude Cunningham
<b>GDPR</b>	Ian Tong
<b>Internal Controller</b>	Jude Cunningham
<b>Neighbourhood Action Group / Police Liaison</b>	Linda Moss Jude Cunningham
<b>Neighbourhood Development Plan</b>	Dave Aldis
<b>Play Area &amp; Inspections</b>	Rebecca Pinfold
<b>Queen's Platinum Jubilee Working Group</b>	Jude Cunningham Linda Moss
<b>Sports Pavilion Working Party</b>	Rebecca Pinfold Alison Strong Sharon Tiller
<b>Social Media</b>	Rebecca Pinfold
<b>Village Enhancement Working Party</b>	Jude Cunningham Linda Moss Rebecca Pinfold Alison Strong
<b>Village Hall Representative</b>	Sharon Tiller