

# Annual Internal Audit Report 2021/22

LITTLE MARLOW PARISH COUNCIL

www.littlemarlowparishcouncil.org.uk

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

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

Internal control objective	Yes	No*	Not 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 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.	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

23/05/2022

Name of person who carried out the internal audit

E. G. NEWHOUSE

Signature of person who carried out the internal audit



Date 23/05/2022

\*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:

LITTLE MARLOW PARISH COUNCIL

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

	Agreed		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.
			✓

\*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:

07 06 2022

and recorded as minute reference:

2380/22/3b1

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

Chairman

Clerk

KA Cragg  
J Murray

www.littlemarlowparishcouncil.org.uk



## Section 2 – Accounting Statements 2021/22 for

### LITTLE MARLOW PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	112,212	99,056	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	53,851	53,851	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	34,169	103,425	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	26,555	25,551	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	74,621	72,909	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	99,056	157,872	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	96,688	155,458	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	726,331	726,331	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			The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
		✓	
			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 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

*U Munay*  
07 06 22

Date

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

07 06 22

as recorded in minute reference:

2390/22/362

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

*KACR*

20/05/2022

11:02

**Little Marlow Parish Council**  
**Balance Sheet as at 31st March 2022**

31st March 2021

31st March 2022

**Current Assets**

1,413	Debtors	2,948
1,092	Vat	961
363	Prepayments	799
5,074	Bank Current Account	47,018
44,160	Premier Interest Account	108,439
47,454	Precept CLOSED	0

---

 99,556

---

 160,166

---

 99,556 **Total Assets**


---

 160,166
**Current Liabilities**

0	Creditors	1,462
500	Receipts in advance	0
0	Accruals	832

---

 500

---

 2,294

---

 99,056 **Total Assets Less Current Liabilities**


---

 157,872
**Represented By**

81,387	General Reserve	78,530
5,800	EM Reserves - Burial Ground	12,000
9,868	EM Reserves - Playgrnd Pav Rec	1,068
2,000	EMR - Road Safety	2,000
0	EMR - CIL Replacement St Light	27,000
0	EMR - CIL Pavilion Roof Paint	6,774
0	EMR - Cricket Shed	17,000
0	EMR - Chapel Roof	5,000
0	EMR - Environmental	1,000
0	EMR - Green Projects	5,000
0	EMR - EPC Ratings	500
0	EMR - Pathways C100 & Sheeprid	2,000

---

 99,056

---

 157,872

20/05/2022

11:02

Little Marlow Parish Council  
Balance Sheet as at 31st March 2022

31st March 2021

31st March 2022

The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

KACR

Date : 07.06.22

Signed :  
Responsible  
Financial  
Officer

U May

Date : 07.06.22

**Little Marlow Parish Council**

**Bank - Cash and Investment Reconciliation as at 31 March 2022**

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
	1	31/03/2022	Lloyds Bank	47,018.20
	3	31/03/2022	Reserves Account	108,439.40
				<b>155,457.60</b>
<u>Receipts not on Bank Statement</u>				
	0	31/03/2022	All Receipts Cleared	0.00
				<b>0.00</b>
<b>Closing Balance</b>				<b>155,457.60</b>
<u>All Cash &amp; Bank Accounts</u>				
	1		Bank Current Account	47,018.20
	3		Premier Interest Account	108,439.40
			Other Cash & Bank Balances	0.00
			<b>Total Cash &amp; Bank Balances</b>	<b>155,457.60</b>

# Little Marlow Parish Council

## Income and Expenditure Account for Year Ended 31st March 2022

31st March 2021		31st March 2022
	<b>Income Summary</b>	
53,851	Precept	53,851
<b>53,851</b>	Sub Total	<b>53,851</b>
	<b>Operating Income</b>	
517	Administration	1,507
0	Grants	64,274
3,520	Abbotsbrook Hall	6,451
1,526	Allotments	1,554
24,343	Burial Ground	22,630
2,496	Pavilion/Recreation Ground	5,242
1,767	Devolved Services	1,767
<b>88,020</b>	Total Income	<b>157,276</b>
	<b>Running Costs</b>	
36,979	Administration	36,309
400	Grants	400
11,946	Abbotsbrook Hall	8,758
662	Allotments	2,978
15,579	Burial Ground	16,326
26,033	Pavilion/Recreation Ground	24,486
4,571	Street Lighting	5,346
5,006	Devolved Services	3,858
<b>101,177</b>	Total Expenditure	<b>98,460</b>
	<b>General Fund Analysis</b>	
92,641	Opening Balance	81,387
88,020	Plus : Income for Year	157,276
180,661		238,664
101,177	Less : Expenditure for Year	98,460
79,485		140,204
(1,902)	Transfers TO / FROM Reserves	61,674
<b>81,387</b>	Closing Balance	<b>78,530</b>



# Explanation of variances – pro forma

Name of smaller authority: **Little Marlow Parish Council**  
County area (local councils and parish meetings only): **Buckinghamshire**  
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: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	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	112,212	99,055				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	53,851	53,851	0	0.00%	NO		
3 Total Other Receipts	34,189	103,425	69,256	202.69%	YES	CIL payment from Buckinghamshire Council of £64K	
4 Staff Costs	26,555	26,551	-1,004	3.78%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	74,621	72,909	-1,712	2.29%	NO		
7 Balances Carried Forward	99,056	157,872			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	96,668	155,458				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	726,331	726,331	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)



---

Little Marlow Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2022

Explains the difference between boxes 7 & 8 on the Annual Return

---

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b>99,055.57</b>	<b>157,872.01</b>
101	Debtors	1,413.16	2,947.71
105	Vat	1,091.69	961.05
110	Prepayments	363.10	799.32
	<b>Less Total Debtors</b>	<b>2,867.95</b>	<b>4,708.08</b>
501	Creditors	0.00	1,461.67
505	Receipts in advance	500.00	0.00
510	Accruals	0.00	832.00
	<b>Plus Total Creditors</b>	<b>500.00</b>	<b>2,293.67</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>96,687.62</b>	<b>155,457.60</b>
201	Bank Current Account	5,073.85	47,018.20
203	Premier Interest Account	44,160.04	108,439.40
204	Precept CLOSED	47,453.73	0.00
	<b>Total Cash and Bank Accounts</b>	<b>96,687.62</b>	<b>155,457.60</b>

## CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: LITTLE MARLOW PARISH COUNCIL

County Area (local councils and parish meetings only): BUCKINGHAMSHIRE

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Friday 17th June 2022

and ending on Thursday 28th July 2022

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2022 (i.e. Friday 1 July – Thursday 14 July).

We have suggested the following dates: Monday 13 June – Friday 22 July 2022. The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022.)

Signed: [Signature]

Role: Parish Clerk / RFO

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

## Contact details

Name of smaller authority:

**Little Marlow Parish Council**

County Area (local councils and parish meetings only):

**Buckinghamshire**

Please complete this form and send it back to us with the AGAR or exemption certificate

	<b>Clerk/RFO (Main contact)</b>	<b>Chair</b>
<b>Name</b>	Jo Murray	Kath Acres
<b>Address</b>	Little Marlow Parish Council Community Offices The Pavilion Church Road Little Marlow Buckinghamshire SL7 3RS	Little Marlow Parish Council Community Offices The Pavilion Church Road Little Marlow Buckinghamshire SL7 3RS
<b>Daytime telephone number</b>	01628 890301	01628 890301
<b>Mobile telephone number</b>		
<b>Email address</b>	clerk@littlemarlowparishcouncil.org.uk	kathrynacres@littlemarlowparishcouncil.org.uk