INTERNAL AUDIT REPORT. WEST BAGBOROUGH PARISH COUNCIL 2021-2022.

Internal Control Objective. AGAR Part 2		Section in Audit File	Auditors comments.
A.	Proper Records	3	Cash Book kept and normally reviewed by Council twice per year. Minute number 295.3 and ~~338~~ 348.1
B	Compliance with Financial Regs	Web	Copy of current regs held on the website. VAT reclaim for period Apr 2019-Mar 2021 received 27th May as identified in last year report. All payments against invoices. e-banking controls good. Cash book kept up to date and reviewed. Insurances in place.
C	Risk Assessment	11	Operating Risk Assessment held on file
D	Budget Plan	7	Budget presented and accepted. Minute 338
E	Expected monies received	5	Precept and maintenance grants received on time. No VAT on any of income. VAT on payments recorded separately in cash book.
F	Petty Cash	n/a	No petty cash/float held or used.
G	Salary. PAYE. N.I. Pensions	n/a	HMRC PAYE payments recorded. N.I. and pension not applicable as Clerk is beyond retirement age and salary below all thresholds. Employee is re-registered with Pensions Regulator as required at 3 yearly intervals.
H	Asset Register	3 (page 9)	No changes noted.
I	Bank Reconciliation	4	Included in half yearly review as in Part A above
J	Accounting statements during the year	4	See Part A and I above.
K	Audit Exemption	n/a	Council correctly claimed an exemption.
L	Website		Council maintains a website with all necessary and relevant documentation available on open access.
M	Exercise of Public Rights	n/a	The correct timetable for exercise of public rights was met. Files are available on the website and the statutory notice was posted on the Village Notice Board
N	Publication of AGAR form	n/a	As for M above
O	Trust Funds		Council is not a trustee of any fund

Signed:.....Jane Kimber.....Date:...08:05:2022..Print Name:...Jane Kimber