

Annual Internal Audit Report 2021/22

BOWSDEN PARISH COUNCIL

bowsden village hall . net

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

Name of person who carried out the internal audit

No Internal Audit 2021/2022

Signature of person who carried out the internal audit

Date

*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).

AGAR Page 4 - Continuation

Annual Internal Audit Report 2021/22

The Parish Clerk role changed hands part way through the financial year.

It was only at the conclusion of the financial year when seeking to have the accounts internally audited that the Parish Clerk was made aware that the previous internal auditor had left the role.

Due to the timescale involved it has not been possible to identify and appoint an appropriately independent individual to undertake the role.

This is a matter that will be addressed expeditiously to ensure Bowsden Parish Council appoints an internal auditor in order to be fully compliant with all regulations and requirements.

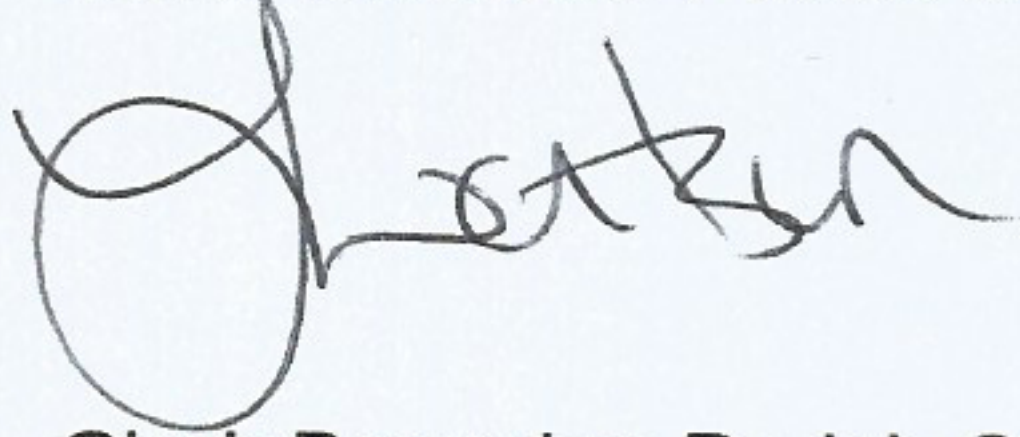
The last internal audit was completed on 03/05/2021 and no irregularities were found.

The Parish Council reviews its financial position at every meeting, noting any changes to its expenditure and income.

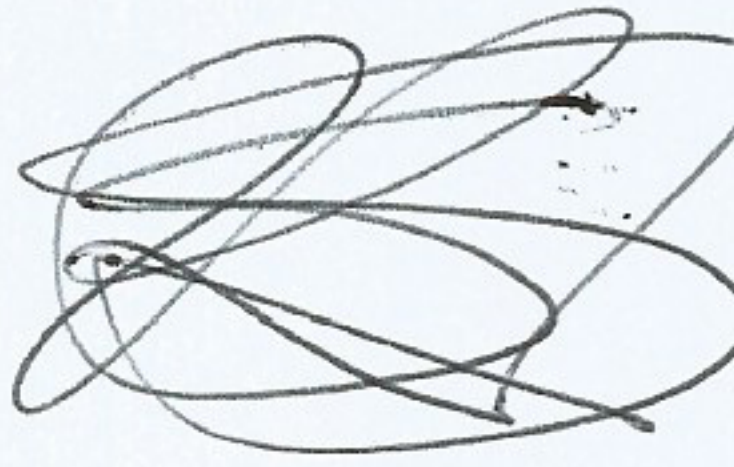
All Bowsden Parish Minutes are published on the website.

At our meeting 31/5/22 we appointed an appropriately independent individual to undertake the role - Mrs Deborah Hudson.

Chair Bowsden Parish Council

 31/5/22

Clerk Bowsden Parish Council

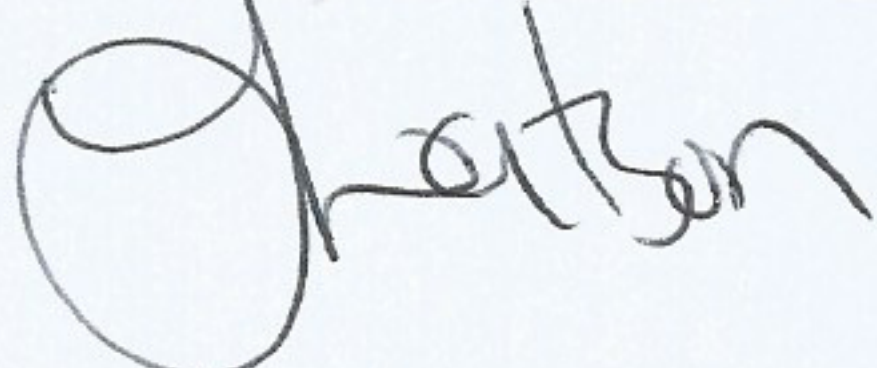
 31/5/22

AGAR Page 5 – Continuation

Section 1 – Annual Governance Statement

- (Item 1) The Bowsden Parish Council reviews its financial position at every meeting throughout the year. Any changes to the finances are noted in the minutes of the meeting
- (Item 2) The Bowsden Council accepted full responsibility for safeguarding public money by discussing in public/open forum any expenditure made by the Parish Council and minuted its decisions.
- (Item 6) The internal audit was not completed this year as per the explanation on AGAR continuation page 3. A new internal auditor for Bowsden Parish Council will be appointed as soon as possible.
- (Item 7) There were no matters brought forward by the previous internal and external audits.

Chair Bowsden Parish Council



31/5/22

Clerk Bowsden Parish Council



31/5/21

Bowsden Parish Council

Teviot House

Bowsden

Berwick upon Tweed

TD15 2TW

Tel:07936751640 Email: susan.sim.2021@btinternet.com

Parish Clerk – Sue Sim QPM BA(Hons) MBA

Asset Register

Land: The land known as The Park, Main Street, Bowsden = £10,000
(ten thousand pounds) – April 2019