

Annual Internal Audit Report 2021/22

TOFT PARISH COUNCIL

<https://tpc.toft.org.uk/> ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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)	Yes	No	Not applicable
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

04-07-2022

Name of person who carried out the internal audit

JACQUIE WILSON CANALS LTD

Signature of person who carried out the internal audit

Jacqui Wilson REQUIRED

Date

04-07-2022

*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).



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Independent Internal Audit Service for Parish and Town Councils

30th June 2022

The Chairman

Toft Parish Council
C/o 30 West Drive
Highfields Caldecote
Cambridge CB23 7NY

Dear Sirs

INDEPENDENT INTERNAL AUDIT FOR Financial Year End 2021-22

I have completed my checklist by sourcing information on your website and a telephone conversation with the Clerk to clarify any issues . I have signed the AGAR form and emailed it back to the Clerk. I would also remind the Council that it is not in my remit to check the accuracy of the Council accounts.

I trust that the Parish Council have been satisfied with the level of service we have provided during this difficult period and that they will consider appointing Canalbs Ltd to undertake the Independent Internal Audit for the next financial year. Our charge for this service will be £47.50 per hour for the next financial year, and, in line with Inland Revenue our mileage rate will stay at 45p per mile.

Yours faithfully

Jacquie Wilson (Mrs)
Director

TOFT PARISH COUNCIL

OBSERVATIONS AND REPORT

THE COUNCIL

- | | | | | |
|-------|---|-----------|---|------------------------|
| Seats | 7 | Vacancies | 2 | Election 2022 round 2. |
|-------|---|-----------|---|------------------------|
- Council failed to obtain a quorum in first round of elections.
 - The Council have adopted the New Code of Conduct and all councillors have signed their Declaration of Office and Register of Interest Forms
 - Councillors have a dedicated email address

INSURANCE

RISK ASSESSMENT & MANAGEMENT

- Inspection reports are regularly sent to the Committee Meetings for consideration
- Evidence from reports to council meetings is satisfactory which includes log sheets for playground being reviewed at monthly meetings.
- The Playground has had an annual RoSPA inspection by Play Safety Ltd.

CONTRACTORS

The Council have resolved to use Buchan on a 3 year contract with a review after 12 months.

VILLAGE GREEN

The Council are still in the process of registering the village green.

PLAYGROUND

- Had an annual RoSPA inspection.
- Considering obtaining quotes for new equipment
- Moved Beacon to Lots Meadow in time for the Jubilee

TRUSTEES

- The Council are Trustees for the allotments and all rents due have been collected.

BURIAL GROUND

None

FINANCIAL

- The amendments to the Fixed Asset Register have been approved and adopted.
- VAT Return has been made.
- No Petty Cash Transactions
- Bank Mandates are reviewed and updated.

Precept	£15,000	Fixed Asset Register	£403,709
General Reserves	£23,510		
Earmarked Reserves	£46,173	Include S1.06	
		c/f	balance: £69,413

Jacquie Wilson (Mrs) Director