

Form 2PM Annual Internal Audit Report 2021/22

ODDINGTON PARISH MEETING

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

The internal audit for 2021/22 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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.	N/A		
H. Asset and investments registers were complete and accurate and properly maintained.	N/A		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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 Parish Meeting certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
M. The Parish Meeting has demonstrated that during the previous year (2020-21) it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by: confirmation by the Chairman that the notice has been published on a suitable website or publicly displayed in the local area.)	✓		
N. The Parish Meeting has complied with the publication requirements for 2020/21 AGAR. (See AGAR Page 1 Guidance Notes).	✓		

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

Date(s) internal audit undertaken

18/04/22

18/04/22

DD/MM/YY

Name of person who carried out the internal audit

EMMA RKENNEY-HERBERTOR

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

Date

18/04/22

*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).

Form 2PM Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ODDINGTON PARISH MEETING

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 Parish Meeting
Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this Parish Meeting's accounts.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and dealt with them properly.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls met the needs of this Parish Meeting.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	responded to matters brought to its attention by internal and external audit.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.

*For any statement to which the response is 'no', an explanation must be published or displayed

This Annual Governance Statement was approved at a Parish Meeting on:

06/05/22.

and recorded as minute reference:

M4 (iii) EREFERENCE

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

Chairman


AD S
APPROVAL REQUIRED

Form 2PM Section 2 – Accounting Statements 2021/22 for

ODDINGTON PARISH MEETING

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	2,613	2,484	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	NIL	NIL	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	231	231	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.
4. (-) Staff costs	NIL	NIL	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).
6. (-) All other payments	360	390	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	2,484	2,325	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	2,484	2,325	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.
9. Total fixed assets plus long term investments	4,165	4,165	The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval

Allen S
SIGNATURE REQUIRED

Date

25/04/22

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

06/05/22

as recorded in minute reference:

MINUTE (iii) REFERENCE

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

Allen S
SIGNATURE REQUIRED