



PORINGLAND PARISH COUNCIL

Poringland Community Centre, Overtons Way, Poringland, NR14 7WB

Tel: 01508 492182 Email: clerk@poringland-pc.gov.uk

Web: www.poringland-pc.gov.uk



NOTICE OF MEETING AND SUMMONS TO ATTEND

You are hereby summoned to attend an Annual Parish Council Meeting of Poringland Parish Council at 7pm on Wednesday 29th June 2022 at Poringland Community Centre. Members of the Public are able to access the meeting [via this Link to the Meeting](#).

The Business to be Transacted is as Follows:

1. To Record Apologies for Absence

2. To Receive Declarations of Interest

3. To Agree Minutes of the Meeting of 1st June 2022

4. Matters Arising from the Meeting of 1st June 2022, including Clerk's Report

5. Adjournment for Public Participation, County and District Council Reports, and Councillors with any Pecuniary Interests

- a) District Council Report (7 minutes)
- b) County Council Report (5 minutes)
- c) Public Participation (15 minutes)

6.Planning

a) To Consider Applications Received

- i. 2022/1037 - Proposal: Proposed single storey rear extension, extending 5.5m from the rear wall of the original dwelling house, with a maximum height of 4m and an eaves height of 2.75m.
Location: 2 Glenn Road Poringland Norfolk NR14 7LL
- ii. 2022/1088 - Proposal: Reduce Copper Beech (SN109) - reduce by 1.5m from No. 8 Burgate lane to leave 3.5m, reduce by 3.5 - 4m from 6 Burgate Lane to leave 4.5m-5m, thin canopy by 25% and reduce crown height by 2m to leave 8m.
Location: 6 Burgate Lane Poringland Norfolk NR14 7SQ
- iii. Appeal: Local Planning Authority Reference : 2022/0471
DCLG Reference APP/L2630/D/22/3300078,
Location : 32 The Street Poringland Norfolk NR14 7JT Proposal: Erection of a Cart Lodge to Front

b) To Note Planning Decisions

- i) 2022/0824 – Location: 29 Spruce Crescent Poringland Norfolk NR14 7UA
Proposal: Garage conversion into habitable space Decision: Approval with Conditions
- c) To agree delegated authority to the clerk to respond to minor planning applications when no meetings take place in July and August.

7. Finance

- a) To Receive Receipts, Payments and Bank Reconciliation up to 31st May 2022

- b) Accounts for Payment
 - i. To agree accounts for payment
 - ii. To agree accounts for payment with pecuniary Interests
 - iii. To agree the additional payment list provided
 - iv. Confirm councillors who will approve payments for July and August
- c) Annual Governance and Accountability Return
 - i. To Receive Internal Audit Report (Final Version June 2022)
 - ii. To Agree Annual; Governance Statement
 - iii. To Agree Annual Accounting
 - iv. To Confirm the Dates for Notice of Public Rights to View
- d) Confirm Appointment of an Internal Auditor for 2022/2023
- e) To confirm delegated authority to the clerk for financial business including payments through July and August when no full council meetings will take place

8. Community Centre Kitchen

- a) To consider quotations received for the Community Centre refit of the kitchen.
- b) To consider quotes received for the replacement of the glass washer and new dishwasher.

9. Parish Councillor Vacancy

10. Shaping the Future Together Reception

11. To confirm location of a new storage container with associated costs at the Community Centre so a planning application can be submitted.

12. To Receive Updates and Consider Recommendations from Advisory Groups

- a) Amenities Advisory Group
- b) Community Land Advisory Group
- c) Jubilee Working Party and Firework Working Party

13. To receive proposal to close the meeting for items 14 and 15 under section 1 para 2 of the Public Bodies (Admission to Meetings Act 1960 as it refers to terms and conditions of service of employment and sensitive information including GDPR

14. To receive an update from the HR Advisory Group

15. To receive an update from the Community Centre Advisory Group

16. To Agree Date and Time of Next Parish Council Meeting

Parish Council Meeting Wednesday 7th September 2022, 7pm at Poringland Community Centre unless otherwise advised.

Dated 23rd June 2022

Parish Clerk: Charlotte Hummel

Minutes of a Parish Council Meeting of Poringland Parish Council

Wednesday 1st June 2022 at 7pm

Meeting held at Poringland Community Centre

Attendance: John Joyce (Chair), Ken Aldridge, Tim Boucher (Vice Chair), Sean Curtis, John Henson, David Hower, John Overton, Carl Pitelen

Also in Attendance: Charlotte Hummel (Clerk), SNDC Trevor Spruce. No members of the public present.

1. To Record Apologies for Absence

Apologies were **ACCEPTED** from L Neal and C Walker.

NCC Vic Thomson gave his apologies

2. To Receive Declarations of Interest

J Overton said that he would not take part in item 6.

J Joyce declared a non-pecuniary interest in Item 6 (iii).

7.04pm S Curtis arrived

3. Minutes of the Meeting of 4th May 2022

The minutes of the last meeting held on 4th May 2022 were **AGREED** with minor changes.

4. Matters Arising from the Meeting of 4th May 2022, including Clerk's Report

- **Internal Audit.** The Internal Auditor has been contacted regarding the second internal audit for the completion of the AGAR the second Audit is on 14th June 2022 – this will be brought to Council's attention at the 29th June Parish Council meeting. **Ongoing**
- **Notice Board at the Memorial Garden.** The Men's Shed have been approached for a price to install. **Ongoing**
- **Football Nets at Victory Ave.** A letter has been sent to the owner of the nets and they have been removed once by the caretaking team. The owner has collected them but this will continue to be monitored and removed as necessary. It is noted that since the nets have been placed on the space, the grass is in poor condition and the gates to the park and some fencing is damaged. Clerk and Caretaker looking into costs of repairs. **Ongoing**
- **Mulberry Play Area Repairs.** The swings have now been removed and quotations are being sought for a replacement. With other equipment now being an issue of safety, the caretaking team are compiling assessments to be brought forward to a future parish council meeting **Ongoing**
- **Handover of Play Equipment at Clements Gate.** Barrett's David Wilson Homes are keen to get the play equipment at Clements Gate transferred to the Parish Council. However, the matting is still an area of concern and is felt it is poorly laid. The commuted funds to maintain for 10 years is £20,000 however the concern is that these funds will be swallowed up with significant repairs in a short space of time. A meeting is due with BDWH on 27th June. **Ongoing**
- **Kitchen Refit.** A new specification has been drawn up so that all contractors can price from the same Spec. We are awaiting the quotations for this. To note the glass washer has now broken and also a freezer. Both these items were 15 years old. The freezer has been replaced but the glass washer as well as a new commercial dishwasher is being factored into the kitchen quotes. **Ongoing**
- **Natural England.** A letter has been sent to Natural England regard Nutrient Neutrality and awaiting response. **Ongoing**
- **Councillor Vacancy.** No election has been called by the public for the vacancy on the PPC. This is now open to a Co-option. **Ongoing**
- **Mast at Men's Shed.** The primary school have no issues with the proposed mast. A small consultation is being sought from immediate residents. To bring to the next meeting. **Ongoing**

C Pitelen explained that the growth of the verges on Carr Lane would need to be addressed. This was **NOTED**.

5. Adjournment for Public Participation, County and District Council Reports, and Councillors with any Pecuniary Interests

- a) District Council T Spruce stated that the Community Action Fund Grant was still open, with applications accepted until the 24th June 2022. Grants can be for up to £15,000.
- b) County Council Report - None
- c) Public Participation - None

6. Planning

- a) To Consider Applications Received
 - i) 2022/0859 – Proposal: Installation of solar panels to face south on the north side boundary. Location: Land Adjacent to the Bowls Club, The Footpath, Poringland. It was **AGREED** to **SUPPORT** the application. It was noted however that the application stated that the Men’s Shed owned the land when it is Parish Council land and Men’s Shed have a lease on it. **AP** Clerk to get clarification as to why this was done.
 - ii) 2022/0275 – Proposal: Single storey extension. Location: 2 Glenn Road, Poringland NR14 7LL – It was **AGREED** that there would be **NO OBJECTION** although points would be made regarding drainage and access to the rear of the property.
 - iii) APPEAL – APP/L2630/W/22/3296988 – Location Land to the North of Heath Loke, Poringland Norfolk. Proposal: Erection of 19 dwellings. Boardwalk Property Developments Ltd c/o Parker Planning Services Ltd. Following the Parish Councils objections to the original planning application it was **CONFIRMED** that the original **OBJECTION** still exists and that the Parish Council would write to the appeals inspectorate and would advise that the Parish Council will attend the hearing 10th August 2022. J Joyce or J Henson will attend. **AP** Clerk to submit a comment based on prior objections.
- b) Tree Preservation Orders
 - i) The Norfolk (South Norfolk District Council) Poringland Tree Preservation Order 2022 No. SN0577 Tree(s) at: Hill Cottage 31 Rectory Lane & 13 St Marys Road Poringland Norfolk NR14 7ST & 7SR Easting: 627127 Northing: 302095. **NOTED**
 - ii) The Norfolk (South Norfolk District Council) Poringland Tree Preservation Order 2022 No. SN0574 Tree(s) at: Hill Cottage, 31 Rectory Lane & 15 St Marys Road Poringland Norfolk NR14 7ST & 7SR Easting: 627127 Northing: 302095. **NOTED**
- c) To Note Planning Decisions
 - i) 2022/0125 - Location: Phase 3, Land North of Shotesham Road Poringland Norfolk
Proposal: Details of conditions 3, 16, 20 of 2019/2209 - (3) materials, (16) generator, compressor, chilling unit or cooling fan, (20) external lighting. Decision: Approval of details - **Approved**
 - ii) 2022/0471 - Location: 32 The Street Poringland Norfolk NR14 7JT
Proposal: Erection of cart lodge to front. Decision: **Refusal**
 - iii) 2022/0603 - Location: 29 Howe Lane Poringland Norfolk NR14 7LH
Proposal: Single storey front extension to dwelling. Decision: **Approval with Conditions**
 - iv) 2022/0575 - Location: 34 All Saints Road Poringland Norfolk NR14 7TA
Proposal: Repair and increase height of garden wall Decision: **Approval with Conditions**

SNDC T Spruce left the meeting

7. Finance

- a) Receipts, Payments and Bank Reconciliation for April 2022 were received and **CONFIRMED**. Proposed J Henson, Seconded D Hewer.

b) Accounts for Payment

i. Accounts for Payment – **CONFIRMED**. Proposed T Boucher, seconded D Hewer.

<u>Payee</u>	<u>Code</u>	<u>Description</u>	<u>Paid By DD</u>	<u>Paid by BACS</u>	<u>NET TOTAL</u>	<u>GROSS TOTAL</u>	<u>VAT Reclaimable</u>
May 22 Staff Costs, Paye and Pension Contribution				£16,849.63	£16849.63	£16,849.63	
Hall Hirer	Community Centre	Deposit Refund - Cancellation		£125.00	£125.00	£125.00	
EG Grounds care	Verge Cutting - April	grounds		£260.00	£260.00	£312.00	£52.00
EG Grounds care	Verge Cutting - May	grounds		£260.00	£260.00	£312.00	£52.00
Premier Print	Jubilee	Banner		£30.00	£30.00	£36.00	£6.00
Poringland and District Men's shed	Commuted sums	Dismantling part of equipment		£50.00	£50.00	£50.00	
Norfolk Copiers	General Admin	photocopier		£47.91	£47.91	£57.49	£9.58
Chaplin Farrant	Commuted sums	Community land Architects		£5,125.00	£5,125.00	£6,150.00	£1,025.00
PHS Group	Community centre	Maintenance		£181.20	£181.20	£217.44	£36.24
S Raney Tree Services	Commuted sums	Community woodland		£500.00	£500.00	£500.00	
Nisbetts	Community centre	cleaning goods		£24.66	£24.66	£29.59	£4.93
Total Energies	Community centre	Heat & Light	£689.32		£689.32	£827.18	£137.86
Charles Mutty	Commuted sums	Woodland		£97.52	£97.52	£97.52	
MPS Doors	Community centre	Maintenance		£205.00	£205.00	£246.00	£41.00
Bin Dirty	Community centre	cleaning		£90.00	£90.00	£90.00	
ESPO	Community centre	Heat & Light	£167.71		£167.71	£176.10	£8.39
Hugh Crane	Community centre	cleaning goods		£50.60	£50.60	£60.72	£10.12
Veolia	Community centre / burial ground	refuse collection	£64.56		£64.56	£77.47	£12.91
BT	General Admin	phone/broadland	£113.21		£113.21	£135.85	£22.64
Yare	Community centre	café		£309.08	£309.08	£323.97	£14.89
South Norfolk DC	Community centre	bar licence	£180.00		£180.00	£180.00	
South Norfolk DC	Outside spaces	dog bins	£3,428.60		£3,428.60	£4,114.32	£685.72
World Pay	Community centre	café	£77.26		£77.26	£80.40	£3.14
World Pay	Community centre	café	£39.95		£39.95	£41.46	£1.51
Norwich Electrical	community centre	Maintenance		£392.00	£392.00	£470.40	£78.40
Amazon	Community centre	jubilee/key cabinet/rosettes		£99.52	£99.52	£118.74	£19.22

Microshade	General Admin	hosted IT		£334.50	£334.50	£401.40	£66.90
Corporate card Unity	Community Centre	Café expenditure/maintenance	£405.72		£405.72	£459.72	£54.00
Spruce Landscapes	Outside spaces	memorial garden		£150.00	£150.00	£180.00	£30.00
Spruce Landscapes	Burial Ground	Maintenance		£445.83	£445.83	£535.00	£89.17
Office Water Supplies Ltd	Community centre	Maintenance		£71.50	£71.50	£85.80	£14.30
Total					£30,865.28	£33,341.20	£2,475.92

- c) The clerk advised that the 2nd internal audit for year ending 21/22 will take place on 14/06/2022.
- d) It was **AGREED** to give a refund of £125 to a hirer due to ill health. Proposed T Boucher, seconded D Hewer
- e) The clerk **CONFIRMED** the account closure of Hodge Bank of a fixed rate bond following its maturity. The money has been temporarily place in the Unity bank account until an investment provider can be found. Council were advised that this is becoming trickier to find. C Walker has advised that the money could be transferred to an existing savings account should it be required. The clerk also **CONFIRMED** the reinvestment of a one-year bond with Hampshire Trust.
- f) The clerk advised that a 2nd fixed rate bond with Hodge Bank is due to mature on 6th June 2022 and that Hodge Bank have advised that the money will be placed in a Maturity Account. The clerk will continue to look at options for reinvestment.

8. Quotations received for the Community Centre replacement flooring in the kitchen, bar and toilet area prior to the kitchen refit.

Quotations were discussed and it was **AGREED** to accept a quote from Broadland Flooring at a cost of £3630 excl vat. Proposed T Boucher, seconded J Henson.

9. Quotations for the replacement fencing on parish council community land off Carr Lane.

Quotations were discussed and it was agreed to accept a quote from Spruce Landscaping to carry out the work. Proposed J Joyce, seconded J Henson. J Joyce thanked councillors who have been getting quotes for various works in the parish in recent months. J Joyce explained that with the arrival of the new clerk that we can revert to our previous, normal practice of the clerk liaising with contractors on procurement.

10. Confirm the lease with the Men's Shed has been signed with lease commencing 21/04/2022.

The lease with the Men's Shed had been completed and it had been signed by J Overton and subsequently by J Joyce. This has now been passed on to Leathes Prior solicitors.

11. Confirm a location of a new storage container at the Community Centre so a planning application can be submitted.

Following discussions, it was **AGREED** that councillors would review the locations as set out in the clerk's report after the meeting and a decision will be made at the next meeting. Proposed T Boucher, seconded J Henson

12. To Receive Updates and Consider Recommendations from Advisory Groups

- a) Jubilee Working Group - **NOTED**
- b) Strategic Working Group – **NOTED**. T Boucher asked the clerk if the list could be prioritised as agreed at the strategic meeting. **AP** Clerk to action this point and bring back to council.
- c) Community Land Advisory Group - **NOTED**

13. To Agree Date and Time of Next Parish Council Meeting

Parish Council Meeting Wednesday 29th June 2022, 7pm at Poringland Community Centre unless otherwise advised.

S Curtis and C Pitelen gave their apologies for the next meeting.

Meeting closed 8.14pm

CHAIRMAN

Dr J Miller
Clerk To Poringland Parish Council
Poringland Community Centre
Overton Way
Poringland
Norwich NR14 7WB

South Norfolk House
Cygnet Court
Long Stratton
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Our ref : 2022/0471

21 June 2022

Dear Sir/Madam

Town and Country Planning Act 1990
Local Planning Authority Reference : 2022/0471
DCLG Reference APP/L2630/D/22/3300078,
Location : 32 The Street Poringland Norfolk NR14 7JT
Appeal By : Mr James Trett 32 The Street Norfolk Poringland NR14 7JT

I am writing to advise you that there has been an Appeal against Refusal, made to the Secretary of State against South Norfolk District Council regarding the Erection of cart lodge to front..

This appeal is to be determined on the basis of the original application documents submitted to the Council followed by a site visit by an inspector.

The new appeal procedure does not allow the opportunity to submit further comments. However, any comments already made following the original application for planning permission have been forwarded to the Planning Inspectorate (DCLG). The Inspector will take them into account when deciding the appeal. Should you wish to withdraw your earlier comments in any way you must make this request to the Planning Inspectorate online at <https://acp.planninginspectorate.gov.uk>. If you do not have access to the internet you can write to Temple Quay House, 2 The Square, Bristol, BS1 6PN, , quoting the appeal reference numbers APP/L2630/D/22/3300078 within 4 weeks from the start date of the appeal which was **17 June 2022**.

We have forwarded all the representations made to us on the application to the Planning Inspectorate and the appellant. These will be considered by the Inspector when determining the appeal.

The appeal documents and decision (when issued) can be viewed at our offices, South Norfolk House, Cygnet Court, Long Stratton, Norwich, NR15 2XE, during office hours or via our website (www.south-norfolk.gov.uk). The Inspectors decision (when issued) and information regarding the progress of the appeal can be accessed at <http://acp.planninginspectorate.gov.uk>.

You can get copies of one of the Planning Inspectorate's "Guide to taking part in planning appeals" booklets free of charge from www.GOV.UK

Yours faithfully

Martin Clark
Planning Officer

	A	B	C	D	E	F	G	H	I	J	K	L	
1	PORINGLAND PARISH COUNCIL												
2	Payment List for June 2022												
3													
4	Payee	Code	Description	Paid by Cheque	Paid By SO	Paid By DD	Paid by BACS	NET TOTAL	GROSS TOTAL	Sig 1	Sig 2	VAT Reclaimable	
5	April '22 Staff costs, PAYE and Pension Contributions												
6	BT	General Admin	Landline and Mobiles			£224.18	£14,000.70	£224.18	£269.01			£44.83	
7	BT	General Admin	Mobiles			£71.13		£71.13	£85.36			£14.23	
8	Wave	Playing Field	Water			£75.18		£75.18	£75.18				
9	Wave	Burial Ground	Water			£12.75		£12.75	£12.75				
10	Wave	Community Centre	Water			£229.70		£229.70	£229.70				
11	Total Energies	Playing Field	Electricity			£42.09		£42.09	£44.19			£2.10	
12	Total Energies	Community Centre	Electricity			£783.58		£783.58	£940.30			£156.72	
13	Top Mark	Community Centre	Carpet Cleaning				£165.00	£165.00	£165.00				
14	Top Mark	Playing Field	Carpet Cleaning				£120.00	£120.00	£120.00				
15	Worldpay	Community Centre	Café Expenditure			£82.89		£82.89	£85.98			£3.09	
16	Parish Online	General Admin	Subscriptions				£80.00	£80.00	£96.00			£16.00	
17	Auditing Solutions	General Admin	Internal Audit				£460.00	£460.00	£552.00			£92.00	
18	The Alarm Co	Community Centre	Maintenance				£275.00	£275.00	£330.00			£55.00	
19	R&A Window Cleaners	C.Centre/Bus Shelters/Playing Field	Window Cleaning				£125.00	£125.00	£125.00				
20	Hugh Crane	Community Centre	Cleaning Supplies				£117.14	£117.14	£140.58			£23.44	
21	Cooks Blinds & Shutters	Community Centre	Shutter Door Service				£274.00	£274.00	£328.80			£54.80	
22	Viking	General Admin	Stationery				£48.31	£48.31	£57.97			£9.66	
23	Spruce Landscapes	Events - Jubilee	Generator				£50.00	£50.00	£60.00			£10.00	
24	Veolia	C.Centre/Burial Ground	Waste Removal				£74.81	£74.81	£89.77			£14.96	
25	Garden Guardian	Various	Grounds Maintenance - May 22				£1,361.42	£1,361.42	£1,633.70			£272.28	
26	Garden Guardian	Various	Grounds Maintenance - June 22				£1,361.42	£1,361.42	£1,633.70			£272.28	
27	Screwfix	Community Centre	Maintenance - tools				£51.23	£51.23	£61.47			£10.24	
28	Yare Shipping	Community Centre	Café Expenditure				£293.35	£293.35	£301.10			£7.75	
29	Unity Multipay Card	Various	Consumables					£0.00	£0.00				
30	Petty Cash	Community Centre	Office Desks				£15.00	£15.00	£15.00				
31	Community Action Norfolk	General Admin	Subscriptions				£150.00	£150.00	£150.00				
32	The Macarnos	Events - Jubilee	Band				£200.00	£200.00	£200.00				
33	Framingham Earl Singers	Events - Jubilee	Band				£50.00	£50.00	£50.00				
34	Unity Bank	General Admin	Bank Charges			£36.30		£36.30	£36.30				
35													
36	Total								£20,830.18	£21,889.56			£1,059.38
37													
38	Councillors with Pecuniary Interests												
39	Cllr. Sean Curtis	Events - Jubilee	Wood for Table Tops				£91.20	£91.20	£91.20				
40													
41								£91.20	£91.20			£0.00	
42													
43													
44								£20,921.38	£21,980.76			£1,059.38	
45													
46													

Poringland Parish Council

Internal Audit Report 2021-22 (Final Update)

14th June 2022

Stephen Christopher

for Auditing Solutions Ltd

Background and Scope

There is a statutory requirement for all town and parish councils to make arrangements each year for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported in the Annual Governance and Accountability Return (AGAR). Auditing Solutions Ltd was appointed to provide this service to Poringland Parish Council for the 2021-22 financial year.

This report sets out the results of our final audit in relation to 2021-22. It updates the report issued following our interim audit, which was completed in March 2022. We wish to thank Council staff for providing the information and explanations required to enable us to complete our work.

Internal Audit Approach

In carrying out our internal audit work, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or mis-representation in the year-end Statement of Accounts, employing a mix of 100% substantive testing and selected sampling techniques where applicable.

Our audit programme is designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions, and to afford a reasonable probability of identifying material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

On the basis of the programme of work we have undertaken for the year, we have concluded that the Council continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation.

In the sections below, we explain the objectives of each area of our audit, summarising the work undertaken and our findings. During the course of the audit, we identified one matter where we consider the system of internal control could be further improved. The matter arising and our recommendation for action are set out in the report, with the recommendation also included in the appended Action Plan. We ask that Members consider the content of this report and respond to our recommendations in due course.

This report has been prepared for the sole use of Poringland Parish Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely on, for any reason whatsoever, this report, its content or conclusions.

Detailed Report

Accounting and banking arrangements

Our objective is to confirm that the accounting records are being maintained accurately and kept up to date, that no anomalous entries appear in cashbooks or financial ledgers and that appropriate banking arrangements are in place.

During 2021-22, the Council continued to use the Rialtas ‘Omega’ accounting package to maintain its accounting records, with the Rialtas ‘Facilities Booking Management’ software used to manage all Community Centre bookings.

Day-to-day banking services are provided by Unity Trust Bank, with whom the Council has a current and deposit account. The Council has significant reserves and balances not required for immediate use and these are held in a range of savings accounts and fixed-term deposits.

During the course of our audit work, we have:

- Confirmed that the opening balances recorded on the Omega system for 2021-22 agreed to those in the certified AGAR for 2020-21;
- Verified that the accounting records remained “in balance” during the year;
- Confirmed that the coding structure in place for the 2021-22 financial year provides sufficient detail to enable effective budget monitoring to be undertaken;
- Checked and agreed the detail of the accounting entries in the Omega cash books for three sample months (June and December 2021, plus March 2022) to the supporting bank statements, also verifying inter-account transfers;
- Checked and agreed the bank reconciliations on all accounts, including the term and other deposits, as at 31st December 2021 and 31st March 2022, to confirm that there were no long-standing or other anomalous entries,
- Noted that a bank reconciliation schedule produced from the Omega system continues to be reported to each monthly Council meeting;
- Confirmed that appropriate arrangements remain in place to safeguard the IT systems, through a contract with Microshade, whereby all of the files are held on a remote server and accessed via Citrix, and
- Confirmed that the overall cash balance has been reported correctly in the draft AGAR (Section 2, Line 8).

Conclusion and recommendation

In general, the controls in this area were found to be adequate and to be operating effectively. However, we would draw Members’ attention to two matters raised during our interim audit:

(a) Re-investment of short-term fixed rate investments on maturity

In our interim report, we noted that a number of the Council’s fixed-term investments, both short long-term (up to one year) and long-term (over one year) had either recently matured, or were shortly due to mature. From our discussions with the Acting Clerk, it did not appear that consideration had been given to how these funds

should be re-invested and we recommended that this should be done as a matter of urgency.

At our final audit, we confirmed with the Clerk that a one-year bond with Hampshire Bank had been rolled forward for a further year, whilst funds previously held in long-term investments with Hampshire Bank and Hodge Bank were being held in the Unity Trust current account, pending a decision on how they, and other investments due to mature shortly, should be reinvested. We are pleased to note that this matter is now being actively considered and we will review the action taken at our next interim audit.

(b) Member verification of bank reconciliations

A bank reconciliation schedule from the Omega system is reported to each Council meeting, providing Members with a regular update on the overall balances of cash and short-term investments. However, in our interim report, we highlighted that there was no evidence to confirm that the Chairman of the Finance & Governance (F&G) Advisory Group was verifying the bank reconciliations, on at least a quarterly basis, as is required by Financial Regulation 2.2. At our final audit, we confirmed that there was no evidence of this independent review for the year-end bank reconciliation. Therefore, our recommendation is carried forward.

R1 As previously reported, in accordance with Financial Regulation 2.2, the Chairman of the Finance & Governance Advisory Group should verify the bank reconciliations for all accounts on at least a quarterly basis and at the financial year-end and should sign both the reconciliations produced from the Omega system and the original bank statements (or equivalent document) as evidence of verification. The results, including any exceptions should be reported to, and noted by, the Council.

Review of Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council meetings), all meetings are conducted in an appropriate manner and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

During the course of our audit work, we noted the following:

- Our review of the minutes of the Council meetings for the year did not identify any issues that we consider may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- The Financial Regulations and Standing Orders continue to be kept under regular review. The Financial Regulations were last updated and approved by the Council on 26th May 2021, to streamline the procedures for the authorisation of payments and to update the arrangements for making salary payments. The most recent amendments to the Standing Orders were approved by the Council at its meeting on 28th April 2021. We understand that both documents are to be reviewed again in the near future;
- A range of other policies and procedures remain in place, which are also subject to regular review, and

- During 2021-22, the Council continued to exercise the General Power of Competence, having formally adopted it following the 2019 local government elections.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Expenditure and VAT

Our objective here is to ensure that:

- Council resources are released in accordance with the approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We have completed our review of the procedures in place in this area, selecting a sample of 41 non-pay related payments across the year, to check compliance with the above criteria. Our test sample included all payments in excess of £1,500, together with a more random selection of every 25th payment as recorded in the Omega accounts. The total value of the payments in our sample was approximately £231,000, and equated to 72% of total non-pay expenditure in the year.

Until the end of November 2021, the Council held a corporate Barclaycard, which was used mainly for internet purchases, with settlement made in full by monthly direct debit. This has now been replaced by a Unity Trust Bank Multicard. At our interim audit, we reviewed the payments made during the last month of the operation of the Barclaycard, verifying that there was adequate supporting documentation for payments and that the goods and services purchased were relevant to the Council's activities.

We have confirmed that VAT returns continue to be completed and submitted electronically to HMRC on a quarterly basis and reconcile fully to the Omega accounts. At the final audit, we confirmed that the return for the final quarter had been submitted and correctly included within the year-end debtors.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Assessment and Management of Risk

Our objective is to confirm that the Council has put in place appropriate arrangements to identify potential areas of risk of both a financial and health & safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified, in order to minimise them.

There is a regulatory requirement for the Council to formally review its risk management arrangements at least once within each financial year. We confirmed that this requirement has been met, with the overall financial and management risk assessment, together with assessments of health & safety and operational risks in relation to Council buildings, being approved by the Council on 2nd March 2022.

We note that the insurance cover with Zurich has been extended for a further 3-year period, which ends on 24th March 2025. As previously, the policy includes Public Liability of £12 million, Employer's Liability of £10 million and Fidelity Guarantee cover of £1 million, which is a reasonable level of cover for the size of the Council and the range of activities it undertakes.

The Council continues to pay close attention to its health & safety responsibilities. Annual inspections of the playgrounds are undertaken by the Play Inspection Company to ensure that all equipment used meets the requirements of the relevant national standards. The most recent annual inspections were completed in January 2022 and reported to the Amenities Advisory Group on 16th February 2022, where appropriate action was agreed. This included a recommendation to Council to replace the swings at Mulberry village green and to investigate the cost of replacing the play equipment at Mulberry Park and Victory Avenue, which had been approved by the Council on 26th May 2021.

We have confirmed that weekly visual inspections and monthly operational inspections of playgrounds continue to be undertaken by an appropriately trained member of staff. We note that whilst in recent years, it had been the practice for the results of these inspections to only be reported to the Clerk, who was responsible for ensuring appropriate action was taken, the monthly reports are now being forwarded to the Amenities Advisory Group.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Budget Setting, Budgetary Control and Reserves

Our objectives are to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from the District Council, and also that an effective reporting and monitoring process is in place. We also consider whether the Council retains adequate funds in its earmarked and general reserves both to finance its ongoing spending plans and to cover for any unplanned expenditure that might arise.

We are pleased to note that the Council continues to receive regular updates on its overall bank balances, together with details of receipts and payments throughout the year. It has been the practice for quarterly reports to be taken to Council comparing

actual income and expenditure to the Budget, with details of the commuted sums, earmarked reserves and unallocated balances. However, in our interim report, we noted that no updates on budgetary performance had been provided since the half year. At our final audit, we confirmed that the outturn report for the year had been prepared by the acting Clerk and would be presented to the Council in June together with the AGAR.

The budget requirements for 2022-23 were determined following detailed review by Members, including initial consideration by the F&G Advisory Group. The budget and Precept were agreed at the Council meeting on 6th January 2022, with the Precept set at £195,450 (£179,363 in 2021-22), which is an increase of 4.86% on a Band D property. As in previous years, the Clerk to the Council provided a detailed report to Members to inform the decision-making process. During the course of the 2021-22 financial year, and as part of the budgetary process, the Council gave consideration to the level of earmarked and general reserves required.

At 31st March 2022, the Council's total reserves (including £30,000 held as long-term investments), stood at £1,083,678, This compares to £1,216,327 at the previous year-end. The largest element of the reserves are commuted sums from "Section 106" developers' contributions. These amounted to £634,277 at 31st March 2022, compared to £643,894 at the previous year end. Most of the commuted sums relate to the Norfolk Homes development.

In recent years, the Council also received significant sums under the Community Infrastructure Levy (CIL), in relation to the David Wilson Homes development. During 2021-22, £130,585 from the CIL was used for the Community Land purchase, as a result of which the unutilised CIL balance reduced from £203,377 to £72,792. The Council also holds EMRs for projects that are underway or have been identified for future years and at 31st March 2022 the balance remained unchanged from the previous year-end, at £58,106.

The remaining balance of £318,502 (£310,949) is held as General Reserves. Whilst this is relatively high in comparison to councils of a similar size, we are aware, from our discussions with the Clerk, that it is proposed to earmark part of this balance to help fund the Community Land Project in the near future. However, going forward, it will be important for Members to keep the level of the General Reserves under review when considering future precept requirements.

Conclusion

There are no matters arising that require a formal comment or recommendation

Income

Our objective is to confirm that appropriate arrangements are in place to identify all income due to the Council, to arrange for its collection by way of invoicing or direct settlement and for its prompt banking. We also aim to confirm that fees and charges are levied in accordance with the Council's approved scales, where appropriate. The main sources of income for the Council, other than the Precept, are from hire of the Community Centre and cemetery related fees. However, due to the continuing impact of the pandemic during the first half of the year, income from the Community Centre hires was reduced in 2021-22.

During the course of our audit, we undertook the following work:

- As noted earlier in the report, we checked and agreed three sample months' receipts in the cashbooks to bank statements;
- We confirmed that, in accordance with the Council's Financial Regulations, the scales of fees and charges applicable for activities such as Community Centre lettings, burials and other cemetery-related activities are being reviewed annually;
- We tested income from Community Centre lettings by reference to the Rialtas bookings diary for a sample week (week commencing 6th September 2021); confirming that the bookings records reconciled to the sales invoices raised and that the correct hire fees had been charged;
- We examined a sample of cemetery-related activities (for the period June to August 2021), by reference to the detailed burial records maintained by the Council and the Omega financial system. We confirmed that all entries are supported by appropriately completed undertakers' applications and that the correct fees have been invoiced, with payments received and banked in a timely manner, and
- We reviewed the aged debtors' position as at the time of our interim and at the year-end, confirming that the amount of outstanding debt remains low and that effective debt management arrangements are in place.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the pension fund requirements are met.

The Council continues to operate a formal PAYE scheme "in house", utilising HMRC's "Basic PAYE Tools" software for this purpose. By reference to the December 2021 payroll, we have:

- Confirmed that the Council approved employee pay rates for the financial year and that these have been duly and accurately applied;
- Checked to ensure that, where applicable, variable hours and expenses have been applied in accordance with approved timesheets and claim forms;
- Confirmed that appropriate tax codes and national insurance table rates have been applied and deductions computed accurately;
- Checked that the correct employee and employer pension contribution rates are being applied, where appropriate (either the Norfolk Pension Scheme, or the Government workplace pension scheme, 'NEST');
- Confirmed that the net payments recorded on employees' payslips agree to the electronic payments identified in the cashbook and relevant bank statement, and

- Verified that the monthly settlements of liabilities for PAYE and the pension funds have been paid over in a timely manner.

At our final audit, we confirmed that the backdated arrears due to staff in relation to the delayed national Local Government Services pay agreement for 2021-22 were paid in March 2022.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Petty Cash

We are required, as part of the internal audit review and the reporting requirements in the AGAR, to assess the effectiveness of controls in place over any petty cash account in use, ensuring that all payments are appropriately supported, that transactions are made in respect of appropriate items in connection with the Council's functions and that any recoverable VAT is identified appropriately.

The Council holds a limited petty cash float, which is topped up to £100 as and when required, together with a bar float maintained at £450. At our final audit, we confirmed that year-end petty cash balance of £23.19, plus the bar float of £450 has been included correctly in the cash and bank figure in Section 2, Line 8 of the AGAR.

Conclusion

There are no matters arising that require a formal comment or recommendation

Asset & Investment Register

The reporting arrangements for assets in the AGAR require councils to report the value of each asset at purchase cost or at a suitable proxy where that value is not known, and for community assets to be valued at a nominal £1. The value of individual assets should not change from one year to another, with the only changes being the inclusion of new assets purchased or removal of assets disposed of.

An Asset & Investment Register is maintained by the Clerk using a spreadsheet and this is updated on a regular basis for purchases and disposals. During our final audit work, we confirmed that the Register had been updated for all purchases and disposals of assets in the year and that it also records the long-term investments held as at 31st March 2022.

We have confirmed that the value of assets and long-term investments held at the year-end, £1,844,819 (£1,895,253 at the end of the prior year), has been reported correctly in Section 2, Line 9 of the AGAR. Asset additions in the year amounted to just over £24,000 and the reason for the overall decrease in the total valuation, is the removal of the two long-term investments, totalling £75,000, which matured in the year (see Investments and Loans section below)

Conclusion

There are no matters arising that require a formal comment or recommendation.

Investments and Loans

Our objectives are to confirm that the Council is investing surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, and that interest earned is brought to account correctly and appropriately in the accounting records.

In line with the ‘Statutory guidance on local government investments’, the Council approved an investment strategy at its meeting on 27th March 2019. We noted that this strategy has been updated and re-adopted by the Council on 27th January 2021.

For the past few years, the Council has held a proportion of its funds in long-term investments (i.e., either fixed term investments of over one-year, or stocks and shares). At the start of 2021-22, the investments held were a 5-Year Business Savings Bond with the Hampshire Trust Bank for £20,000 (which matured in December 2021), a 2-Year Fixed Rate Bond with Hodge Bank for £55,000 (which matured in February 2022) and shares held in the Fidelity Index UK Fund, with a purchase cost of £30,000. As noted above, the funds that had been invested in Hampshire Bank and Hodge Bank were held in the Unity Trust current account at the year-end, pending reinvestment.

The Council has one outstanding PWLB loan in place, which relates to the construction of the Community Centre. At our interim audit, we checked and agreed the instalment repayments (capital and interest) made in the year to the PWLB third party demand notice. At our final audit, we confirm that the total payments in the year (£8,713) and the outstanding balance at the year-end (£44,554) have both been reported correctly in the 2021-22 AGAR (Section 2, Lines 5 and 10 respectively).

Conclusion

There are no matters arising that require a formal comment or recommendation.

Statement of Accounts and AGAR

We have examined the draft of the statutory “Accounting Statements 2021-22” that the Council is required to complete and approve at Section 2 of the AGAR. We have agreed the detail to the supporting accounting records and other related documentation.

Conclusions

There are no matters arising that require a formal comment or recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.

On the basis of the work undertaken during the course of our review for the year, we have completed and signed the Annual Internal Audit Report in the AGAR, assigning positive assurances in all areas of internal control.

Recommendation		Response
Accounting and banking arrangements		
R1	As previously reported, in accordance with Financial Regulation 2.2, the Chairman of the Finance & Governance Advisory Group should verify the bank reconciliations for all accounts on at least a quarterly basis and at the financial year-end and should sign both the reconciliations produced from the Omega system and the original bank statements (or equivalent document) as evidence of verification. The results, including any exceptions should be reported to, and noted by, the Council	

- During 2021-22, the Council continued to exercise the General Power of Competence, having formally adopted it following the 2019 local government elections.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Expenditure and VAT

Our objective here is to ensure that:

- Council resources are released in accordance with the approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We have completed our review of the procedures in place in this area, selecting a sample of 41 non-pay related payments across the year, to check compliance with the above criteria. Our test sample included all payments in excess of £1,500, together with a more random selection of every 25th payment as recorded in the Omega accounts. The total value of the payments in our sample was approximately £231,000, and equated to 72% of total non-pay expenditure in the year.

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Conclusion

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There is a regulatory requirement for the Council to formally review its risk management arrangements at least once within each financial year. We confirmed that this requirement has been met, with the overall financial and management risk assessment, together with assessments of health & safety and operational risks in relation to Council buildings, being approved by the Council on 2nd March 2022.

We note that the insurance cover with Zurich has been extended for a further 3-year period, which ends on 24th March 2025. As previously, the policy includes Public Liability of £12 million, Employer's Liability of £10 million and Fidelity Guarantee cover of £1 million, which is a reasonable level of cover for the size of the Council and the range of activities it undertakes.

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Conclusion

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Budget Setting, Budgetary Control and Reserves

Our objectives are to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from the District Council, and also that an effective reporting and monitoring process is in place. We also consider whether the Council retains adequate funds in its earmarked and general reserves both to finance its ongoing spending plans and to cover for any unplanned expenditure that might arise.

We are pleased to note that the Council continues to receive regular updates on its overall bank balances, together with details of receipts and payments throughout the year. It has been the practice for quarterly reports to be taken to Council comparing

actual income and expenditure to the Budget, with details of the commuted sums, earmarked reserves and unallocated balances. However, in our interim report, we noted that no updates on budgetary performance had been provided since the half year. At our final audit, we confirmed that the outturn report for the year had been prepared by the acting Clerk and would be presented to the Council in June together with the AGAR.

The budget requirements for 2022-23 were determined following detailed review by Members, including initial consideration by the F&G Advisory Group. The budget and Precept were agreed at the Council meeting on 6th January 2022, with the Precept set at £195,450 (£179,363 in 2021-22), which is an increase of 4.86% on a Band D property. As in previous years, the Clerk to the Council provided a detailed report to Members to inform the decision-making process. During the course of the 2021-22 financial year, and as part of the budgetary process, the Council gave consideration to the level of earmarked and general reserves required.

At 31st March 2022, the Council's total reserves (including £30,000 held as long-term investments), stood at £1,083,678, This compares to £1,216,327 at the previous year-end. The largest element of the reserves are commuted sums from "Section 106" developers' contributions. These amounted to £634,277 at 31st March 2022, compared to £643,894 at the previous year end. Most of the commuted sums relate to the Norfolk Homes development.

In recent years, the Council also received significant sums under the Community Infrastructure Levy (CIL), in relation to the David Wilson Homes development. During 2021-22, £130,585 from the CIL was used for the Community Land purchase, as a result of which the unutilised CIL balance reduced from £203,377 to £72,792. The Council also holds EMRs for projects that are underway or have been identified for future years and at 31st March 2022 the balance remained unchanged from the previous year-end, at £58,106.

The remaining balance of £318,502 (£310,949) is held as General Reserves. Whilst this is relatively high in comparison to councils of a similar size, we are aware, from our discussions with the Clerk, that it is proposed to earmark part of this balance to help fund the Community Land Project in the near future. However, going forward, it will be important for Members to keep the level of the General Reserves under review when considering future precept requirements.

Conclusion

There are no matters arising the require a formal comment or recommendation

Income

Our objective is to confirm that appropriate arrangements are in place to identify all income due to the Council, to arrange for its collection by way of invoicing or direct settlement and for its prompt banking. We also aim to confirm that fees and charges are levied in accordance with the Council's approved scales, where appropriate. The main sources of income for the Council, other than the Precept, are from hire of the Community Centre and cemetery related fees. However, due to the continuing impact of the pandemic during the first half of the year, income from the Community Centre hires was reduced in 2021-22.

During the course of our audit, we undertook the following work:

- As noted earlier in the report, we checked and agreed three sample months' receipts in the cashbooks to bank statements;
- We confirmed that, in accordance with the Council's Financial Regulations, the scales of fees and charges applicable for activities such as Community Centre lettings, burials and other cemetery-related activities are being reviewed annually;
- We tested income from Community Centre lettings by reference to the Rialtas bookings diary for a sample week (week commencing 6th September 2021); confirming that the bookings records reconciled to the sales invoices raised and that the correct hire fees had been charged;
- We examined a sample of cemetery-related activities (for the period June to August 2021), by reference to the detailed burial records maintained by the Council and the Omega financial system. We confirmed that all entries are supported by appropriately completed undertakers' applications and that the correct fees have been invoiced, with payments received and banked in a timely manner, and
- We reviewed the aged debtors' position as at the time of our interim and at the year-end, confirming that the amount of outstanding debt remains low and that effective debt management arrangements are in place.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the pension fund requirements are met.

The Council continues to operate a formal PAYE scheme "in house", utilising HMRC's "Basic PAYE Tools" software for this purpose. By reference to the December 2021 payroll, we have:

- Confirmed that the Council approved employee pay rates for the financial year and that these have been duly and accurately applied;
- Checked to ensure that, where applicable, variable hours and expenses have been applied in accordance with approved timesheets and claim forms;
- Confirmed that appropriate tax codes and national insurance table rates have been applied and deductions computed accurately;
- Checked that the correct employee and employer pension contribution rates are being applied, where appropriate (either the Norfolk Pension Scheme, or the Government workplace pension scheme, 'NEST');
- Confirmed that the net payments recorded on employees' payslips agree to the electronic payments identified in the cashbook and relevant bank statement, and

- Verified that the monthly settlements of liabilities for PAYE and the pension funds have been paid over in a timely manner.

At our final audit, we confirmed that the backdated arrears due to staff in relation to the delayed national Local Government Services pay agreement for 2021-22 were paid in March 2022.

Conclusion

There are no matters arising that require a formal comment or recommendation.

Petty Cash

We are required, as part of the internal audit review and the reporting requirements in the AGAR, to assess the effectiveness of controls in place over any petty cash account in use, ensuring that all payments are appropriately supported, that transactions are made in respect of appropriate items in connection with the Council's functions and that any recoverable VAT is identified appropriately.

The Council holds a limited petty cash float, which is topped up to £100 as and when required, together with a bar float maintained at £450. At our final audit, we confirmed that year-end petty cash balance of £23.19, plus the bar float of £450 has been included correctly in the cash and bank figure in Section 2, Line 8 of the AGAR.

Conclusion

There are no matters arising that require a formal comment or recommendation

Asset & Investment Register

The reporting arrangements for assets in the AGAR require councils to report the value of each asset at purchase cost or at a suitable proxy where that value is not known, and for community assets to be valued at a nominal £1. The value of individual assets should not change from one year to another, with the only changes being the inclusion of new assets purchased or removal of assets disposed of.

An Asset & Investment Register is maintained by the Clerk using a spreadsheet and this is updated on a regular basis for purchases and disposals. During our final audit work, we confirmed that the Register had been updated for all purchases and disposals of assets in the year and that it also records the long-term investments held as at 31st March 2022.

We have confirmed that the value of assets and long-term investments held at the year-end, £1,844,819 (£1,895,253 at the end of the prior year), has been reported correctly in Section 2, Line 9 of the AGAR. Asset additions in the year amounted to just over £24,000 and the reason for the overall decrease in the total valuation, is the removal of the two long-term investments, totalling £75,000, which matured in the year (see Investments and Loans section below)

Conclusion

There are no matters arising that require a formal comment or recommendation.

Investments and Loans

Our objectives are to confirm that the Council is investing surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, and that interest earned is brought to account correctly and appropriately in the accounting records.

In line with the ‘Statutory guidance on local government investments’, the Council approved an investment strategy at its meeting on 27th March 2019. We noted that this strategy has been updated and re-adopted by the Council on 27th January 2021.

For the past few years, the Council has held a proportion of its funds in long-term investments (i.e., either fixed term investments of over one-year, or stocks and shares). At the start of 2021-22, the investments held were a 5-Year Business Savings Bond with the Hampshire Trust Bank for £20,000 (which matured in December 2021), a 2-Year Fixed Rate Bond with Hodge Bank for £55,000 (which matured in February 2022) and shares held in the Fidelity Index UK Fund, with a purchase cost of £30,000. As noted above, the funds that had been invested in Hampshire Bank and Hodge Bank were held in the Unity Trust current account at the year-end, pending reinvestment.

The Council has one outstanding PWLB loan in place, which relates to the construction of the Community Centre. At our interim audit, we checked and agreed the instalment repayments (capital and interest) made in the year to the PWLB third party demand notice. At our final audit, we confirm that the total payments in the year (£8,713) and the outstanding balance at the year-end (£44,554) have both been reported correctly in the 2021-22 AGAR (Section 2, Lines 5 and 10 respectively).

Conclusion

There are no matters arising that require a formal comment or recommendation.

Statement of Accounts and AGAR

We have examined the draft of the statutory “Accounting Statements 2021-22” that the Council is required to complete and approve at Section 2 of the AGAR. We have agreed the detail to the supporting accounting records and other related documentation.

Conclusions

There are no matters arising that require a formal comment or recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.

On the basis of the work undertaken during the course of our review for the year, we have completed and signed the Annual Internal Audit Report in the AGAR, assigning positive assurances in all areas of internal control.

Recommendation		Response
Accounting and banking arrangements		
R1	As previously reported, in accordance with Financial Regulation 2.2, the Chairman of the Finance & Governance Advisory Group should verify the bank reconciliations for all accounts on at least a quarterly basis and at the financial year-end and should sign both the reconciliations produced from the Omega system and the original bank statements (or equivalent document) as evidence of verification. The results, including any exceptions should be reported to, and noted by, the Council	

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

PORINGLAND PARISH COUNCIL

ENTER PUBLIC WEBSITE ADDRESS www.poringlandparishcouncil.gov.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. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
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 <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
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

22/03/2022

14/06/2022

DD/MM/YYYY

Name of person who carried out the internal audit

SF Christopher for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

14/06/2022

*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:

ENTER NAME OF AUTHORITY

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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY