Brean Parish Council

Notice of conclusion of audit Annual Governance & Accountability Return for the year ended 31 March 2022

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for Brean Parish Council for the year ended 31 March 2022 has been completed and the accounts have been published This notice and Sections 1, 2 of the AGAR must be publish by 30 September. This must include publication on the smaller authority's website. The smaller authority must	ed .
decide how long to publish th Notice for; the AGAR and external auditor report must b publicly available for 5 years.	
The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Brean Parish Council on application to:	
(a) HAZEL BRINTON CLECK & RFO breanpanish council @ gmail-com (a) Insert the name, position and address of the person to whor local government electors sho apply to inspect the AGAR	
(b) TO BE ACLEED (b) Insert the hours during which inspection rights may be exercised	
3. Copies will be provided to any person on payment of £ 10 (c) for each copy of the Annual Governance & Accountability Return.	
Announcement made by: (d) HAZEL BRINTON (UERK & RFO (d) Insert the name and position of person placing the notice	f
Date of announcement: (e) 10 August 2022 (e) Insert the date of placing of the notice	?

Annual Internal Audit Report 2021/22

Brean Parish Council

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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**
I	A. Appropriate accounting records have been properly kept throughout the financial year.	V		
The second	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.	1		
	D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	V		
	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.			No long
1	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.	/		
i	H. Asset and investments registers were complete and accurate and properly maintained.	~		
	Periodic bank account reconciliations were properly carried out during the year.	V		
	J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	/		
	K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			~
	. 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			OVEREN
	1. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	/		
N	I. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	~		
-		Yes	No	Not applicable
C). (For local councils only) The council met its responsibilities as a trustee.		173	V

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

18/04/202

Richard Young

Date

18/04/2022

Signature of person who carried out the internal audit

"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

Brean Parish Council

our responsibility for consuming 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 A	'Yes' means that this authority:	
 We have put in portion and general to reflective financial managements, in the case can be the preparation of the approximation of the approximation. 	✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
2. We make the control of the second control including a control of the second and detect traud and notice that and a control for second and the second control for s	/	made proper arrangements and accepted responsibility for saleguarding the public money and resources in its charge	
3. We tone all reuserial is in policious to ourselves that there are no modern of action or potential non-compliance with laws regulations and Proper Practices that could be act, significant financial effect on the above of this is not all it is not of its business are not all all of the second of its business are not all all of the second of its	/	nas only done what it has the legal power to do and has complied with Proper Practices in doing so.	
We provided this entire tend, it entitle sear for the election of sections and search with the regular promitive the elections and example of Regulations.	4	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	
We cannot support a support strong this authors are those spaces to a manage those tiss and into a first support	√	considered and documented the financial and other risks it taces and dealt with them properly.	
external incubance cover where incurred We mainture extreming another year an adequate and effective such that it is not be a consuming.	*	arranged for a competent person, independent of the financi controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.	
record and the first and an area of sections as sections.	1	responded to matters brought to its attention by internal and external audit	
to reconside to the parameters and con- (Ve consider to Version and English appears appears control to the parameter of the rest to the parameter of during the distributions of a fine of the reconstruction this authority and where appearance to the included them.	1	disclosed everything it should have about its business activity during the year including events taking place after the year and it relevant.	
in the accounting of come its (For local transitional), Trust fords including charitative and survey, and the elementary in the example of the survey and the elementary in the example of the survey and period of the survey and period of the survey and period of the survey and the survey and period of the survey and the	You No	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts	

^{*}Please provide explain from external auditor on a separate sheet for each 'No' response and describe how the authority will address the wear resses identified. These sheets must be published with the Annual Governance Statement.

This Annual Cover serve 1 bitement was approved at a meeting of the application of

16/08/2022

and recorded as much reference

15/22 V

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

Chairman

Clerk

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Section 2 - Accounting Statements 2021/22 for



	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £	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.	
Balances brought forward	52,996	49,768	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 or Rates and Levies	0	5,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	32,100	84,799	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs	23,027	34,837	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	12,301	16,918	Total expenditure or payments as recorded in the cash- book less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	49,768	87,812	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	49,768	87,812	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.	
Total fixed assets plus long term investments and assets	262,989	262,989	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.	
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust fund:	Yes	No N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.	
(including charitable)		./	N.B. The figures in the accounting statements above do not include any Trust transactions.	

Licertify that for the year ended 31 March 2022 the Accounting | Licenfirm that these Accounting Statements were 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

> HoBrinan 815/2022

approved by this authority on this date:

16/05/2022

as recorded in minute reference:

15/22 Vi

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

Date

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Brean Parish Council - SO0031

1 Respective responsibilities of the body and the auditor

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

2 External auditor report 2021/22

• confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.
Other matters not affecting our opinion which we draw to the attention of the authority:
None

3 External auditor certificate 2021/22

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LIP

Date

08/08/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

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