

Town Parish Audit
9 Butlers Wharf
Hebden Bridge
West Yorkshire
HX7 8AF

The Clerk
Harden Village Council
clerk@hardenvillagecouncil.gov.uk

10 May 2022

Dear Ken Eastwood

Internal Audit of the Accounts for Financial Year ending 31 March 2022

I am pleased to inform you that the internal audit for **Harden Village Council** is complete. There are no significant issues to report.

The tests and checks as per attached checklist were carried out.

Cashbook and bank reconciliation

The cashbook and bank reconciliation statement were agreed to the 31st of March 2022.

VAT claim

Evidence of appropriate VAT claims was provided.

Budget

The compilation of the Councils budget for the year was reviewed and I can confirm that it has been properly compiled and effectively underpins the precept demand. I can also confirm that progress against the budget is monitored on a regular basis.

Precept Demand

It is important to provide sufficient information in the minutes with regard to the precept. Note: As a minimum the total precept request figure should be recorded, not just the figure per band D household.

Minutes

The Council's minutes were reviewed. There was no evidence of unusual activity and they were paginated.

Insurance

Insurance cover is in place and is adequate for the major liabilities faced by the council.

Internal Controls

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

Annual Governance and Accountability Return 2021-2022

I checked the figures in section 2 of the return and found them to be correct and ready for submission to the external auditor.

For information:

Box F As there was no evidence of the use of petty cash this has been entered as “not covered”.

Box K As the authority had a limited assurance review of its 2020-21 AGAR this has been entered as “not covered”

Box L As the authority had an annual turnover exceeding £25,000 this has been entered as “not covered”

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

Town Parish Audit
07975 522812

admin@townparishaudit.co.uk
www.townparishaudit.co.uk



Annual Internal Audit Report 2021/22

Harden Village Council

<https://hardenvillagecouncil.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. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered") | | | ✓ |
| L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements | | | ✓ |
| M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✓ |

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

09/05/2022

Name of person who carried out the internal audit

Naomi Goddard TPA

Signature of person who carried out the internal audit



Date 10/05/2022

*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).