



www.churchwithchapelbrampton-pc.gov.uk

23rd May 2022

Dear Sir/Madam,

Please find enclosed the following audit documents for Church with Chapel Brampton Parish Council:

Bank Reconciliation for YE 31 March 2022

Current Account (Unity Trust, 20415701)	£3,467.93	
Reserve Account (Unity Trust, 20145714)	£25,177.41	
Petty Cash Held	£0	
Unpresented Cheques as at 31/3/2022		£0
Un-banked cash as at 31/3/2022	£0	
Net Balance as at 31/3/2022		£28,644.34 *

* Figure agrees to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the AGAR – and to Box 7 as the accounts are prepared on a receipts and payments basis.

Internal Auditor's Report

Please find attached a copy of internal auditor's 2022 report. In accordance with the guidance from the internal audit report for YE March 2021 the council has continued its protocol for checking the payments and receipts against the bank reconciliations.

Annual Governance Statement

Please find attached a signed copy of the Annual Governance Statement. The exercise of public rights during the year 2022/23 has been set and approved by council and will start on 27th June 2021 and end 8th August (minute reference 2022/24).

Annual Accounting Statement

Below is an explanation of variances between YE March 2020/21 and YE March 2021/22. Exceptional costs have been itemised to account for the variance in spending. General running costs includes grass cutting, rents and office running costs.

Year	YE Mar 2021	YE Mar 2022	Explanation of variations
Balance b/f	44,811	27,768	As per bank statements
Precept	26,000	26,750	As budgeted
Total other Receipts	20,613	7,729	<u>2020/21</u> £7,530 VAT Reclaim £10,901 DDC Capital Grant £2,135 Local Authority contribution for mowing/litter collection £46 interest <u>2021/22</u> £3,718 VAT Reclaim £2,236 Local Authority contribution for mowing/litter collection £15 interest £1,760 Community donations towards defibrillator
Staff Costs	6,070	6,826	<u>2020/21:</u> £5,040 Clerk salary (@ £416 per month +OT) £1,030 litter pickers salary <u>2021/22</u> £5,836 Clerk salary (@ £441 per month +OT) £990 litter pickers salary
Loan interest/capital repayment	0	0	
All Other Payments	57,586	26,776	<u>2020/21: (exceptional costs)</u> £ 6,610 PCSO Contribution £ 1,790 Tree works £5,951 Hedge laying £22,916 Buy & install new play equipment £2,210 Contribution to rural bus service £960 installation of defibrillator £17,149 Scheduled running costs <u>2021/22</u> £6,719 PCSO Contribution £2,859 Replacement notice boards £1,797 Play equipment maintenance £15,401 Scheduled running costs
Balance b/f	27,768	£28,644	As per bank statements
Total Value of cash and short-term investments	27,768	£28,644	As per bank statements
Total Fixed Assets	145,443	148,733	<u>2021/22:</u> Items removed: nil Items added: Noticeboards £ 2,859
Total borrowings	0	0	n/a

Kind Regards

Contact: The Clerk, 9 Lower Harlestone, Northamptonshire, NN7 4EW.
 Tel.: 01604 820635 email: theclerk@churchwithchapelbrampton-pc.gov.uk

Sarah Stock
Clerk for Church with Chapel Brampton Parish Council

Church with Chapel Brampton Parish Council

Asset Register

		Date of Purchase	Cost Price	
Item				
Items Removed from 2021/22 register:				
			<u>£</u> <u>nil</u>	
Location	No change to valuation			
A5199	Memorial seat in Chapel B bus shelter	01-Apr-14	£	900
Chapel	43 folding chairs	Not Known	£	245
Chapel	6 x card tables	Not Known	£	159
Chapel	6 x small folding tables	Not Known	£	391
Chapel	9 x large folding tables	Not Known	£	745
Chapel	Crockery & cutlery	Not Known	£	265
Church	Lantern at entrance to Church yard	Not Known	£	500
Church	War Memorial	Not Known	£	1
Golf Lane	*Wooden seat, Church B, The Green	Donation	£	584
HR	*Wooden Jubilee seat Harlestone Rd	Not Known	£	625
HR	*Wooden Wayside bench, Harlestone Rd	Donation	£	90
Crossroads	*Wooden seat, Chapel B, Crossroads	Donation	£	584
PF	*Wood and metal bench Playing field	Not Known	£	363
PF	2 x Toddler swings with frame	Not Known	£	605
PF	3 stages set of balance beams	Not Known	£	658
PF	3 x Child swing with frame	Not Known	£	726
PF	Basketball stand & net	Not Known	£	1,500
PF	Climbing Frame	Not Known	£	543
PF	Litter bin, Playing field	Not Known	£	250
PF	Metal bench, playing field	01-Apr-09	£	383
PF	Picnic table, Playing field	01-Apr-09	£	946
PF	Pig ball game	Not Known	£	658
PF	Playing field entrance gate/carpark	12-Apr-17	£	503
PF	Playing field notice board	Not Known	£	120
PF	Roundabout	01-Apr-09	£	4,537
PF	Slide	Not Known	£	908
PF	Spring mobile	Not Known	£	1,170
PF	Toddler seesaw	Not Known	£	726
PP	*3 x wooden benches, Pocket Park	Donation	£	370
PP	Pocket Park field gate & pedestrian gate	Not Known	£	665
PP	Pocket Park stone wall & solid entrance gate	Not Known	£	6,632
PP	Wooden bridge in pocket park	01-Apr-01	£	750
Spem' Close	*Wooden seat Chapel B, Spencer Close	Donation	£	584
Streetlight	1 x Column Street Light with PLL lanterns	02-May-18	£	1,882
Streetlight	8 x Bracket streetlights on wooden poles (Chap)	Not Known	£	12,504
Streetlight	12 x Bracket streetlights on wooden poles (Church)	Not Known	£	18,756
Streetlight	LLP Street Light Lanterns x 32 (upgraded lanterns)	18-Oct-18	£	4,249
Streetlight	31 Column Street lights with PLL lanterns	Not Known	£	39,138
Streetlight	4 x Column Street Lights with PLL lanterns	18-Oct-13	£	4,736

	*Wooden seat, Cawan Bank	Donation	£	584
	4 x Merlin litter bins	Not Known	£	837
	Mobile VAS units	15-Jan-18	£	2,663
	Mobile VAS units	01-Feb-20	£	2,558
	NHW & ANPR Signs	19-Apr-18	£	178
	Stone bus shelter Chapel B	01-Apr-08	£	8,650
	Defibrillator & Heated box (Items donated)	06-Jun-20	£	1,125
PF	Trio Rotator Swing	25-Aug-20	£	4,913
PF	Vesuvius Basket Swing	25-Aug-20	£	1,934
PF	Grass tiles surrounding play equipment	25-Aug-20	£	2,465
PF	Pentagon Play ship	03-Nov-20	£	6,795
HR	Metal WWI memorial bench Harlestone Rd (opposite PF)	16-Feb-21	£	896
PF	Metal WWI memorial bench Playing Field	16-Feb-21	£	896
PF	"Eddie the Truck" bench/table Playing Field	16-Feb-21	£	1,430
				<u>£ 145,875</u>
	Items added during 21/22:			
	Noticeboards at Church & Chapel Brampton	26-Apr-21	£	2,859
				<u>£ 2,859</u>
	Total Value of Assets on 31st March 2022			<u>£ 148,733</u>

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

CHURCH AND CHAPEL BRAMPTON PC

churchwithchapelbrampton - pc.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.	✓		
J. 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.			N/A
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	✓		
I. 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 areas in separate sheets if needed).

Date(s) internal audit undertaken

02.05.2022

Name of person who carried out the internal audit

INTERNAL AUDIT

SIGNED

Date

02.05.2022

Signature of person who carried out the internal audit

F YOUNG

*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:

Church with Chapel Brampton Parish Council

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:

19/05/2022

and recorded as minute reference:

MINUTE 2022/24

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.churchwithchapelbrampton-pc.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

Church with Chapel Brampton Parish Council

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	44,811	27,768	<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> 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	26,000	26,750	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	20,613	7,729	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	6,070	6,826	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	57,586	26,776	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	27,768	28,644	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	27,768	28,644	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	145,443	148,733	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 funds (including charitable)	Yes	No	N/A
			✓
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

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 28/04/2022

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

19/5/2022

as recorded in minute reference

MINUTE REFERENCE 2022/24

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

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Church and Chapel Brampton		
Name of Internal Auditor:	Fiona Young	Date of report:	April 2022
Year ending:	31 March 2022	Date audit carried out:	Remote and paper

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I have conducted a thorough review of the documents on the parish council website plus those supplied by the Clerk, Mrs Sarah Stock, I would like to thank Mrs Stock for her prompt and efficient help with the audit.

It is acknowledged that there was a lot of confusion and difficulty surrounding the return to face to face meetings in May 2021. Remote meetings ceased to be lawful in early May and it is noted that the May parish council meeting was conducted on Zoom. This would not have been a lawful meeting at the time and any decisions made at this meeting could therefore have been challenged. The Council returned to face to face meetings in June.

I have reviewed all the payments, receipts, minutes, bank statements and bank reconciliation statements, the asset register and other documents available on the website.

I am satisfied that all internal control objectives have been met and I do not have any concerns.

It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out above.

Yours sincerely,



Miss Fiona Young
Ncalc Internal Audit Service
Tel: 07393205249
Email – Fyoungauditservice@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	44811	27768
2. Annual precept	26000	26750
3. Total other receipts	20613	7729
4. Staff costs	6070	6826
5. Loan interest/capital repayments	0	0
6. Total other payments	57586	26776
7. Balances carried forward	27768	28644
8. Total cash and investments	27768	28644
9. Total fixed assets and long-term assets	145445	148733
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2020-2.pdf>