

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **ST HELENS PARISH COUNCIL**

County Area (local councils and parish meetings only): **ISLE OF WIGHT**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

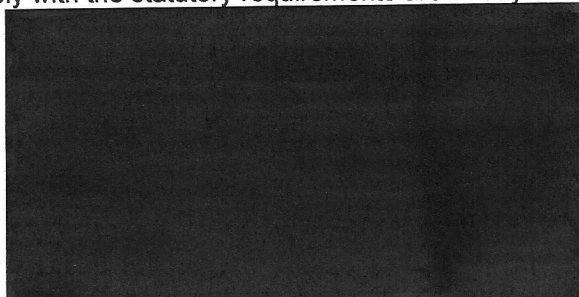
Commencing on **30.6.22**

and ending on **10.8.22**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2022 (i.e. Friday 1 July – Thursday 14 July).

We have suggested the following dates: Monday 13 June – Friday 22 July 2022. The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022.)

Signed:

A large black rectangular box redacting the signature of the Parish Council Clerk & RFO.

Role: Parish Council Clerk & RFO

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2021 for 2020/21 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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ST HELENS PARISH COUNCIL

INTERNAL AUDIT REPORT 2021-22

1.INTRODUCTION

All Local Councils in England are required to complete an Annual Governance and Accountability Return (AGAR) summarising their financial records at the end of the financial year. The Annual Internal Audit section of the AGAR needs to be completed by an Internal Auditor who shall be independent of the Council. The Councils External Auditor needs to place reliance on the work of the Internal Auditor and provides guidance on the minimum level of testing required to provide this assurance.

2.SCOPE OF AUDIT

The audit includes for examination on a test basis of evidence relevant to the amounts and disclosures as contained in the accounts. This examination has included the following-

- Matching of financial statements to invoices and receipts
- Examination of budget preparation & precept setting
- Inspection of bank statements
- Examination of Risk Assessment.
- External Audit requirements.
- Compliance with Transparency Code.

3.FINDINGS

- (1) The payroll service is provided through Community Action IW (CAIW) who pay salary and relevant deductions to Her Majestys Revenues & Customs (HMRC). All statutory returns to HMRC are also included in the service.
- (2) The accounting record's, bank statement's and bank reconciliation for the year ended 31st March 2022 were examined and agreed.
- (3) VAT had been accounted for correctly and a VAT Refund of £3,022 was received In the year.
- (4) Bank reconciliation was done on a regular basis with quarterly financial reports being made to Council meetings.
- (5) The Council had prepared an annual budget in support of its precept. The budget and precept for the 2022-23 financial year were considered and agreed at the Council meeting held on the 14th February 2022. There was an error in the precept amount requested from the IW Council which resulted in an increase in Council Tax invoiced far exceeding that approved as part of the budget & precept setting exercise. After due consideration a re-billling exercise was undertaken and a public statement regarding the matter was placed on the Parish Council website. It is recommended that the precept figure each year is detailed in the minutes.

(6) The Annual Governance & Accountability Return requires the Internal Auditor to be satisfied that the Council considers the risks to not achieving its objectives. A financial risk assessment was undertaken and reported to the Parish Council Annual Meeting on the 9th May 2022.

(7) The Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) of the Annual Governance & Accountability Return (AGAR) for the 2020-21 financial year were approved at the Parish Council meeting held on 18th May 2021.

(8) The Transparency Code for Smaller Authorities requires the publication of certain information on a website. On examination of information on the website, I am of the opinion that the Parish Council is complying with the requirements of the code. On completion of the AGAR the following documents need to be placed on the Parish Council website.

1. Annual Report of the Internal Auditor section of AGAR.
2. Section 1 of AGAR – Annual Governance Statement.
3. Section 2 of AGAR – Accounting Statements.
4. Section 3 of AGAR – Report of External Auditor.
5. Notice of the period for the exercise of public rights.

On inspection, all of the above documents in respect of the 2020-21 year AGAR were found to be contained on the website.

Having regard to the above I am of the opinion that I have adequate assurance to complete and sign the Annual Internal Audit Report section of the Annual Governance & Accountability Return.

GARETH HUGHES
BA (Hon) CPFA

14TH May 2022

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ENTIRETY 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	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
			✓

*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:

13/6/22

and recorded as minute reference:

39 - 22/23

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

Chairman

Clerk

www.sthelenslw.org.uk

Section 2 – Accounting Statements 2021/22 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	31 647	34 327	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	33 571	32 939	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	8465	4922	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	9741	9261	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	29 616	23 088	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	34 327	39 839	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	34 327	39 838	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	170 683	172 224	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]

Date 13/06/22

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

13/06/22

as recorded in minute reference:

39 – 22/23

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

[Signature]

Summary of income and Expenditure for year ending MARCH 2022				
INCOME		2021/2022	AGAR	
		Inc. VAT		
Bank Interest		0.00	1. Balances brought forward	34,327.00
Donations		400.00		
Contributions		1,500.00	2.(+) Precept or Rates and Levies	32,939.00
Grants		0.00	3.(+) Total other receipts	4,922.00
Sales of Assets		0.00		inc VAT
Precept (Box 1)		32,939.00		
VAT refund		3,022.00		
Receipts		37,861.00		
Uncashed		0.00		
		37,861.00		72,188.00
				inc VAT
EXPENDITURE				
Administration		1,334.75	4.(-) Staff Costs	9,261.00
Advertising and Publicity		362.40	5.(-) Loan interest/capital repayments	0.00
Audit and Professional Fees		871.57	6.(-) All other payments	23,088.00
Bank Charges		72.00		32,349.00
Civic and Community		1,450.99		inc. VAT
Elections		0.00		
Grounds and Maintenance		4,065.60		
Refuse collection		4,106.76		
Miscellaneous		200.00		
Salaries		9,261.10		
Projects		2,750.00		
Toilets		710.55		
Toilets - Elec		1,383.25		
Toilets - Maint		868.58		
Toilets - Cleaning		4,911.55		
Refunds				
Payments		32,349.10	7.(=) Balances carried forward	39,839.00
Balance as per bank statement 31 March 2022				
Main Account		39,838.62		
Less: uncashed payments		0		
Add : Uncashed receipt		0		
RESERVES				
Balance at 31 March 2021		34,326.72		
Total income		37,861.00		
Total Expenditure		32,349.10		
Balance at 31 March 2022		39,838.62		
BALANCE SHEET				
Balance and Reserves as at 31 March 2022		£39,838.62	8.Total value of cash short term invoices	39,838.00