

**Correspondence File 1**

**Ordinary Meeting**

**7<sup>th</sup> April 2022**

## ATC Clerk

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**From:** Dylan Jones  
**Sent:** 08 March 2022 11:04  
**To:** ATC Clerk  
**Cc:** Julie E Birchall  
**Subject:** RE: Bowling Green Zebra Crossing Suggestion

**Switch-MessageId:** 21c89f8f513a474ca84dff639327ff48

Hi Mandy,

Our Road Safety Officer has contacted [redacted] and has been informed that the main issues were at the afternoon closing times of the schools.

A site visit was undertaken on Friday the 4<sup>th</sup> March, over the afternoon school closing time period. During the visit it was observed that 3 people crossed the road by the bus stops. They crossed the road down from the bus stops where the road narrows, which is deemed a safer place to cross. The visibility at the crossing point was good from both directions. However, the visibility is reduced somewhat when the buses are parked.

Pedestrians should not attempt to cross the road directly behind or in front of the buses when they are dropping off or picking up and they were not observed doing this.

Due to the low number of pedestrians crossing at the site. The area wouldn't warrant a dedicated School Crossing Patrol provision and a controlled crossing facility such as a Zebra crossing could not be justified.

Be it as it may, we will continue to monitor the situation.

I trust that the above is explanatory

Regards

*Dylan Wynn Jones* BEng(hons), I Eng, MCIHT  
Rheolwr Rhwydwaith a Thraffig / Traffic and Network Manager  
Yr Amgylchedd, Ffyrdd a Chyfleusterau / Environment, Roads & Facilities  
Cyngor Bwrdeistref Sirol CONWY County Borough Council

01492 576185 / 07803201906  
[dylan.jones@conwy.gov.uk](mailto:dylan.jones@conwy.gov.uk)  
[www.conwy.gov.uk](http://www.conwy.gov.uk)

**From:** ATC Clerk <clerk@abergeletowncouncil.gov.wales>  
**Sent:** 04 March 2022 08:13  
**To:** Dylan Jones <dylan.jones@conwy.gov.uk>  
**Subject:** RE: Bowling Green Zebra Crossing Suggestion

Bore Da Dylan

Your email below was received at the Council meeting last night and deferred to the next meeting in April. Do you know if you are likely to have any update for that meeting?

Kind regards

CV

## ATC Clerk

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**From:** Steven Teale  
**Sent:** 10 March 2022 15:34  
**To:** ATC Clerk  
**Cc:** Victoria Currie; TC (clerk@tkbtc.co.uk)  
**Subject:** RE: Abergele Cemetery Transfer document

**Switch-MessageId:** 65fbd71ca63147e18f9d2a5d3734472d

Good afternoon Mandy,

Thanks for the documentation, this cemetery and the responsibilities of burial authority are formally Conwy's

I will speak with Martin to arrange the transfer of budget.

Kind regards

Steve

**From:** ATC Clerk  
**Sent:** 10 March 2022 13:55  
**To:** Steven Teale <steven.teale@conwy.gov.uk>  
**Cc:** Victoria Currie <Victoria.Currie@conwy.gov.uk>; TC (clerk@tkbtc.co.uk) <clerk@tkbtc.co.uk>  
**Subject:** RE: Abergele Cemetery Transfer document

Hi Steve

Dylan has pointed out to me that we had not identified if the Council agreed or not agreed to the transfer. Please find amended document attached.

Kind regards

Mandy

Mandy Evans  
Clerc y Dref/Town Clerk  
Cyngor Tref Abergele Town Council

I have a new email address – please save this email address for future use

**From:** ATC Clerk  
**Sent:** 10 March 2022 11:11  
**To:** Steven Teale <[steven.teale@conwy.gov.uk](mailto:steven.teale@conwy.gov.uk)>  
**Cc:** Victoria Currie <[Victoria.Currie@conwy.gov.uk](mailto:Victoria.Currie@conwy.gov.uk)>; TC ([clerk@tkbtc.co.uk](mailto:clerk@tkbtc.co.uk)) <[clerk@tkbtc.co.uk](mailto:clerk@tkbtc.co.uk)>  
**Subject:** Abergele Cemetery Transfer document

Good morning Steve

Please find attached the signed transfer document by the Mayor of Abergele at the last meeting of the Council held on the 3<sup>rd</sup> March, under Minute number 512.21 (b), a copy of the Minutes can be forward when I have completed them if required. If you have any queries please do not hesitate to contact me directly.

Mayor's Diary April 2022

Date	Fee	Start Time	Expected End Time	Name of Organisation	Details	Venue	Invitation Sent	Reply		Confirmed(C)/(TBC)
								Mayor	& Consort Deputy	
01/04/2022										
02/04/2022	£2000	7pm	11pm	Denbigh Mayor's Charity Event		Denbigh Town Hall, Crown Lane, Denbigh	09.02.2022	22.02.2022	22.02.2022	C
03/04/2022	FREE	3pm	5pm	Aegeale Mayoral Civic Service		Canolfan Dewi Sant, Pensarn				C
04/04/2022										
05/04/2022										
06/04/2022										
07/04/2022										
08/04/2022										
09/04/2022										
10/04/2022										
11/04/2022										
12/04/2022										
13/04/2022										
14/04/2022	09/01/1900	7pm	11pm	Colwyn Bay Mayor's Supper Night		Rhos on Sea Methodist Church Hall	15.03.2022	15.03.2022	15.03.2022	C
15/04/2022										
16/04/2022										
17/04/2022										
18/04/2022										
19/04/2022										
20/04/2022										
21/04/2022										
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25/04/2022										
26/04/2022										
27/04/2022										
28/04/2022										
29/04/2022										
30/04/2022	£35/ticket pp	7pm	11pm	Mayor's Charity Ball		Stamford Gate Hotel, Holywell	02.03.2022	09.03.2022	09.03.2022	C

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## Cyngor Tref Abergele Town Council

### FORTHCOMING MEETINGS - APRIL 2022

28/03/22

All meetings will be held in the Town Hall and Council Offices, Llanddulas Road unless otherwise stated below. Members of the public and press are welcome to attend and observe all meetings of the Council. A copy of the agenda for council and committee meetings can be viewed on the council's website: [abergelepensarn.co.uk](http://abergelepensarn.co.uk) three days prior to the meeting.

Date	Time / Venue	Meeting
Thursday 7 <sup>th</sup> April	6:45 p.m. By remote attendance	Ordinary
*Monday 11 <sup>th</sup> April	6:45 p.m. By remote attendance	Staffing Committee
Thursday 14 <sup>th</sup> April	6:45 p.m. By remote attendance	General Purposes and Planning Committee
Thursday 21 <sup>st</sup> April	6:45 p.m. By remote attendance	Policy and Finance Committee
Monday 25 <sup>th</sup> April	6:45p.m. By remote attendance	Events Sub Committee
Thursday 28 <sup>th</sup> April	6.45 p.m. By remote attendance	Ordinary

\* Date/time to be confirmed.

#### Other meetings:

Mayor's Civic Sunday 3<sup>rd</sup> April, 3pm at Canolfan Dewi Sant

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## ATC Clerk

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**From:** Deryck Evans <Deryck.Evans@audit.wales>  
**Sent:** 17 March 2022 14:01  
**Subject:** RE: Audit Notice 2021-22  
**Attachments:** Additional information proforma.docx; Additional information proforma-cy.docx

Additional information omitted from the last email.

Gwybodaeth ychwanegol wedi'i hepgor o'r e-bost diwethaf.

**From:** Deryck Evans  
**Sent:** 17 March 2022 13:11  
**Subject:** Audit Notice 2021-22

Dear Clerk

Please see attached the following documents:

1. Audit notice 2021-22
2. Annual return 2021-22 – we have provided alternative word and pdf versions
3. Guidance notes for completing the annual return
4. Audit cycle 2021-22 onwards – this explains when we will undertake our detailed audit work at councils. Further instructions will be sent to those councils receiving a detailed audit for 2021-22.

Annual returns and the required information can be submitted either by post to Audit Wales, 24 Cathedral Road, Cardiff, CF11 9LJ or by email to [communitycouncilaudits@audit.wales](mailto:communitycouncilaudits@audit.wales)

### Community Council Audits

Community and Town Council Audit Team



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## Audit supporting papers

The following information is provided to assist councils to prepare information required for the audit of ~~the 2020-21~~ accounts.

### Bank reconciliation

A bank reconciliation is a control schedule prepared by the Council that agrees the balance per the bank statement at the year end to the bank balance per the Council's own records e.g. the cashbook. The Council should prepare a bank reconciliation every time it receives a bank statement to ensure that any errors are identified at an early stage.

The bank reconciliation(s) should cover all the Council's bank accounts. If the Council has more than one bank account it is helpful if you can provide a summary of the bank reconciliations that agrees to Box 8 on the Annual Return in addition to the detailed reconciliations prepared for each account.

If there are no outstanding items at the year-end you must still supply a bank reconciliation. A zero or "Nil" should be included in the relevant lines on the schedule or a clear statement should be made to that effect.

An example bank reconciliation is provided on page [32](#).

### Explanations of significant variances on the Accounting Statements

We require explanations for significant variances (increases or decreases) of more than 15% between the current audit year and the last audit year in lines 3, 4, 5, 6, 8, 9, 10, 12 and 13. Variances of less than 15% need not be explained.

Your explanations must be quantified, i.e. state how much of the variance is covered by each specific explanation. Your explanations must ensure that the variances for each line are explained and quantified to within 15%.

You can set out your explanations of variances in any way you wish, but they should be clear and complete and easy to follow.

Our suggested method of how to identify variances that require explanation, and suggested layout for providing explanations are set out on page [43](#).

Positive and negative variances must be explained.

Page 1 of 7 - Audit supporting papers - please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg

### Council's arrangements for making payments

Some of the most important internal controls for community and town councils are the controls the councils have in place to manage payments made. In recent years our audit work has highlighted serious deficiencies at individual councils. These deficiencies have directly contributed to significant losses being incurred at some councils.

Under our new audit arrangements we will consider whether or not councils are following their established internal controls. As a first step therefore, we need to understand the different ways in which councils make payments and the checks and balances put in place to ensure the security of the councils' funds.

Page 6 sets out the information that we require.



**Bank reconciliation**

COUNCIL NAME: .....

COUNTY : .....

		£
<b>A</b>	Balance on the bank statement at 31 March (taken from bank statement)	
<b>Outstanding items</b>		
<b>B</b>	<b>Less</b> unpresented cheques (List each outstanding cheque)	
<b>C</b>	<b>Plus</b> uncleared payments into bank (to agree with attached list)	
<b>D</b>	<b>Petty cash</b> <b>Plus</b> any petty cash balance held at 31 March	
<b>E</b>	Balance in the cash book (Authority's own records) at 31 March (Calculated as A-B+C+D=E and agrees with Box 9 on the Annual Return )	

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**Working out what variances need to be explained**

Line in section 1	Last Year £	This Year £	Variance Increase (+) or decrease (-) (This Year minus Last Year) £	% (Variance divided by Last Year figure multiplied by 100)	Explanation required? Less than 15% - NO More than 15% - YES
Line 3 Total other receipts					
Line 4 Staff costs					
Line 5 Loan interest/ capital repayments					
Line 6 Total other payments					
Line 8 Debtors and stock balances					
Line 9 Total cash and investments					
Line 10 Creditors					
Line 12 Total fixed assets and long term assets					
Line 13 Total borrowing					

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### Suggested layout for explanations

One sheet to be prepared for **each** variance that requires explanation.

Line .....	£
Figure in This Year column	
Figure in Last Year column	
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	

Reasons (as many as are applicable)	Amount £
Reason 1	
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of Last Year figure	

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**Arrangements for making payments**

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**Cash and bank accounts**

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Does the Council operate more than one bank account?

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If Yes, please provide a description of the accounts operated. Please do not include account numbers at this stage.

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Does the Council operate petty cash or make any payments by cash?

If Yes, what records of cash receipts and payments are kept?

**Payment methods**

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Does the Council make payments from its bank accounts by:

**Cheque:** If Yes please describe the approval process for signing cheques (approval by council, numbers of signatories etc)

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**Debit card:** If Yes, please describe the approval process for debit card payments and how these are recorded

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**Direct debits and standing orders:** If Yes, please describe how the Council

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approves the setting up of the direct debit/standing order.

Bank transfers; eg direct transfers using internet banking. If Yes please explain how individual payments are made and authorised

Reporting payments to the Council

Please describe how payments made are reported to the Council. For example:

Does the clerk present a schedule of payments to the Council for approval before or after payments are made?

Does the clerk report to the Council payments made using a debit card and payments made via standing order and direct debits?

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## Accounting statements 2020-21 for:

Name of body: Abergele Town Council

	Year ending		Notes and guidance for compilers												
	31 March 2020 (£)	31 March 2021 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.												
<b>Statement of income and expenditure/receipts and payments</b>															
1. Balances brought forward	194926	229545	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.												
2. (+) Income from local taxation/levy	270000	290238	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.												
3. (+) Total other receipts	7806	19680	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.												
4. (-) Staff costs	101852	102472	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg. termination costs.												
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).												
6. (-) Total other payments	141334	147885	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).												
7. (=) Balances carried forward	229545	289107	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).												
<b>Statement of balances</b>															
8. (+) Debtors	18520	23477	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body at the year-end.												
9. (+) Total cash and investments	251573	286099	<b>All accounts:</b> The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.												
10. (-) Creditors	40548	20469	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	229545	289107	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	413656	413656	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.												
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).												
14. Trust funds disclosure note	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <th style="font-size: 8px;">Yes</th> <th style="font-size: 8px;">No</th> <th style="font-size: 8px;">N/A</th> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> </tr> </table>	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <th style="font-size: 8px;">Yes</th> <th style="font-size: 8px;">No</th> <th style="font-size: 8px;">N/A</th> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input checked="" type="radio"/></td> </tr> </table>	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
Yes	No	N/A													
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>													
Yes	No	N/A													
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>													

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## Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including 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 2021, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No'			
1. We have put in place arrangements for: <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12	
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7	
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6	
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23	
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9	
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8	
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

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## Additional disclosure notes\*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

### 1. Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2020-21 was £8.32 per elector.

In 2020-21, the Council made payments totalling £16302.07 under section 137. These payments are included within 'Other payments' in the Accounting Statement.


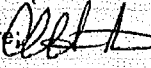
2.

3.

\* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

## Council/Board/Committee approval and certification

The Council/Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO	Approval by the Council/Board/Committee
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2021.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature: 	Minute ref: 68/21 (cd)
Name: MANDY EVANS	Chair of meeting signature: 
Date: 3/6/21	Name: ALAN HUNTER
	Date: 3/6/21



# Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

Abergele Town Council

## Auditor General's report

### Audit opinion - Unqualified

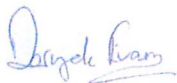
On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's/Committee's governance arrangements; and
- that the Council/Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### Other matters arising and recommendations

I draw the body's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

- Issues identified by the Council's internal Auditor in 2019-20 related to the fixed asset register have not been addressed. We recommend that these issues and the exclusion of assets identified by Internal Audit for 2020-21 are addressed by 31 March 2022



Deryck Evans, Audit Manager, Audit Wales  
For and on behalf of the Auditor General for Wales

Date: 10/03/2022

\* Delete as appropriate.

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# Annual internal audit report to:

Name of body: Abergele Town Council

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2021.

The internal audit has been carried out in accordance with the Council/Board/Committee'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 the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text <b>* SUBJECT TO INTERNAL AUDIT REPORT ISSUE 1</b>

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	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Insert text

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

\* 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).

\*\* 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, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 02/06/2021.] \* Delete if no report prepared.

### Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: JDM BUSINESS SERVICES LTD  
 Signature of person who carried out the internal audit: JDM Business Services Ltd  
 Date: 02/06/2021

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