

	Scope	Observation	Pass	Rec
		<p>There was no independent Bank Reconciliation sign off by a councillor.</p> <p>There are missing Bank Statements, so unable to independently verify the Bank Reconciliation at 31st March 2022.</p> <p>The AGAR- Accounting Statement for 2020/21 shows balances carried forward (Row 7) £10,055.21. The total Value of Cash and Short-term Investments shows (Row8) £20,368.39. There is no explanation for the difference.</p>		<p>R4.11</p> <p>R4.12</p>
3.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.	Without a Responsible Financial Officer, unable to get help in deciphering the Day Book, there are missing Bank Statements, in addition not clear on the make up of the Bank Reconciliation at 31 st March 2022. Therefore, unable to get assurance as to the adequacy of the audit trail.	No	R4.2
3.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. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>		Yes	
3.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	All items of expenditure above £100 was not published on the Parish Councils website by 30 th June 2022	No	R4.13
3.M	The authority during the previous year (2020/21) correctly provided for the period for the exercise of public rights as required by	Although the notice was published and met the 30-day requirement. The notes were not published as legally required.	No.	R4.14