

	Scope	Observation	Pass	Rec
	the Accounts and Audit Regulations	It is a legal requirement that the Annual Governance Statement is considered and approved before the Accounting Statement is approved. Minute 04/05/21(15.6) states 'End of year and AGAR return approved by PC subject to checking. Cllr Hazel Strange was volunteered to check the data before submission.' As both documents have the same minute reference number it is not clear which document was considered and approved first.		<b>R.4.15</b>
3.N	The authority has complied with the publication requirements for 2020/21 AGAR		Yes	
3.O	Trust funds(including charitable) The council met its responsibility as a trustee		N/a	
3.P	Annual Return Complete	3H and there was no figure entered in row eight  The 31 <sup>st</sup> March 21 Accounting Statement figures for row 7 (£10,055) and Row 8 (£20,368) do not agree and there is no explanation for this	No	<b>R4.9</b>  <b>R.4.16</b>

#### 4. Recommendations

- 4.1 A standard format cash book should be put in place as soon as possible.
- 4.2 All relevant documents should be submitted for review.
- 4.3 The Parish Council should review its risks at least once a year, which should be evidenced in the minutes.
- 4.4 As a matter of urgency, the Parish Council should gain control of its bank account and banking arrangements.
- 4.5 Parish Council minutes should state the precept figure approved by the Parish council.
- 4.6 Approved budget should be appended to and referenced in the minutes.
- 4.7 Budget Monitoring Reports should be appended to and referenced in the minutes.
- 4.8 The Parish Council should adopt a Reserve Policy.
- 4.9 The Asset figure in the AGAR should be evidenced by the figure in the asset register.
- 4.10 Bank Reconciliations computations should be appended to and referenced in the minutes; in addition, the Bank Reconciliation balance should be stated in the minutes.