

**STAPLETON GROUP PARISH COUNCIL – AGAR INTERNAL AUDIT NOTES**  
**(Page 4 audit report - explanatory notes for auditor).**

**As At 7<sup>th</sup> June 2021**

**(For Financial Year 2021 – 2022)**

ITEM	Notes	Evidence
A. Appropriate records...	See Accounts spreadsheet where all transactions are logged.	-Excel Accounts spreadsheet. -Bank Statements
B. This Authority Complied with...	See Invoices file which has a hard copy of all invoices enclosed and cross referenced to the relevant cheque number. All expenditure is reviewed at the next available Council meeting as per the standard agenda item reporting all cheques that require signing. All cheques require 2 signatories	-Invoices file -Cheque book -Excel accounts spreadsheet -Agenda/Minutes from meeting
C. This authority Assessed....	Each year an annual budget is generated which is approved and approved and reviewed by the Parish council at one of the routine meetings. A full copy of the accounts to date are issued at every meeting.	-Annual budget -Agenda/Minutes from relevant meeting
D. The precept rates...	The precept requirement is an agenda item on one of the Parish meetings. The Councillors consider the current and planned budget when assessing the precept.	-Agenda/Minutes from meeting -Annual Budget
E. Expected Income...	The only income is from the precept and this is paid directly into the Parish Bank account twice per year.	-Bank statements -Accounts spreadsheet
F. Petty Cash...	The Parish only spends a small amount via petty cash. These are recorded on a spreadsheet, and where appropriate there are supporting receipts.  If larger amounts were needed these items would be paid via the normal "cheque and invoice" procedure which are subject to the controls listed above.	-Petty cash spreadsheet
G. Salaries paid...	The only salaried position is that of the Parish Clerk. Payments are made directly to the clerk via cheque. The parish Clerk is responsible for reporting these to HMRC via the appropriate "Basic PAYE" software.	-Accounts spreadsheet -Bank Statements
H. Assets and investments....	At the time of writing the only recorded asset owned by the Council is a laptop and is now of virtually "zero" value. The council do not have any investments.	-Statement only
I. Periodic bank account reconciliations	The bank account reconciliations are carried out monthly by the Parish Clerk. All income and expenditure is recorded and the Accounts spreadsheet is updated. This information is then	-Accounts Spreadsheet -Meeting Agenda and

	provided as a standard agenda item at every main Parish Council meeting.	Minutes
J. Accounting Statements...	As per above...	-Accounts Spreadsheet -Meeting Agenda and Minutes
K. If the authority... exemption...	The Parish applied for and got an exemption as the total Expenditure / income is less than half £25k threshold.	-Accounts Spreadsheet -Bank Statements
L. The Authority publishes...	The relevant AGAR forms are published on the Parish Website.	-Website
M. The Authority... Public rights...	Relevant information is published on the Website, and information recorded in the minutes and relevant AGAR forms.	-Website
N. The Authority has complied with publication requirements...	Relevant Cert. of Exemption (AGA Part 2), is published on the website.	-Website
O. (For Local Councils only)...Trust Funds...	NOT APPLICABLE	N / A

END.....