

CREWE GREEN PARISH COUNCIL

COMMENTS FOLLOWING AUDIT OF FINANCIAL FIGURES FOR 12 MONTH PERIOD ENDING 31st MARCH 2021

We have conducted the Audit by examining the bank statements for the period plus the spreadsheet of income and expenditure and a sample of invoices and found these to be all in order. Fluctuations in the bank balance indicates a net surplus for the year of £1506.90 and this is confirmed by examination of income and expenditure where total income also exceeds expenditure by the same amount proving that the accounts have been correctly balanced. The surplus of £1506.90 is mainly due to the insurance claim monies received during the year. We note VAT is correctly recorded on the Income and Expenditure spreadsheet indicating that £106.34 is now due to be reclaimed for this year plus any amount still due from previous year. In carrying out the 2021 Audit we have noticed that no internal Audit was carried out in 2020 which we assume was due to Covid restrictions. We have not completing a full Audit for 2020 but we have examined the figures and can confirm that exceptional grant income totalling £6550 was received during that year and the bulk of which was utilised on the Copse Garden project.

Comparison of 2021 costs to previous years confirm they are broadly in line and if we take out the exceptional 2020 grant income and expenditure we note the only variances that may require explanation to members were Insurance Claim income of £1759.16 received in 2021 and under expenditure Nat Insurance which has increased by £190 and Stationery up by £100 compared to previous years although above 10% we do not consider these variances to be significant. Detailed spreadsheet of income and costs have been kept and it is evident that good control of finances has been maintained with regular bank reconciliation. We did identify some minor errors in the figures and whilst we do not consider these make a material difference it does slightly alter the expenses figures quoted on the Annual Governance and Accounting Statement. In addition the insurance claim income of £1759.16 also needs to be included in the Return.

We have examined the Annual Governance and Accounting Statement and note page 3 was signed on 17th May 2021 and assume this was submitted as required before the 30th June 2021 deadline. If this is the case the figures quoted need slight amendment, however, as part of this Audit we have produced an amended Statement and suggest our amended version along with these comments is sufficient to evidence the minor discrepancies. We also note that the Annual Internal Audit Report Page 4 should have been completed and published on the authority website by 1st July 2021 but obviously this deadline has not been met as we have only now completed the Internal Audit but we also notice that the last Internal Governance documents published on the website relate to 2018 -19 which confirms the lack of Audit in 2020. Finally, VAT was last reclaimed in December 2019 so this needs to be brought up to date as soon as possible.

Despite these findings we can report that records are clear and well maintained and income and expenditure during that year was very much in line with previous years so we are happy

that finances have been correctly managed. We suspect Covid may have impacted timescales regarding both last years and this year's audit but to correct matters we feel it provides sufficient transparency if we report our findings in these comments and then post them with the amended 2021 Governance Statement on the website. The following action is therefore recommended.

- Future Internal Audits to be completed before 1st July.
- Vat to be reclaimed as soon as possible with future years vat reclaimed on a more regular basis and all vat for the year up to 31st March reclaimed by the time of the Audit
- Annual Governance and Accounting Statement for year ending March 2021 showing the amended figures identified at this Audit to be posted to the website as soon as possible together with a copy of these comments.

T D Wildman ACIB

A handwritten signature in black ink, appearing to read 'T D Wildman', with a flourish at the end.

18th September 2021