

AGAR certificate reference	Comments on controls
<p>A. Appropriate accounting records have been properly kept throughout the year.</p> <p>AND</p> <p>I. Periodic bank account reconciliations were properly carried out during the year.</p>	<p>I am content that all appropriate controls have been fully met.</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p>I am content that all appropriate controls have been fully met.</p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>To fully meet the aside on an annual basis the PC needs to formally prepare & adopt a register of assessed risk.</p> <p>That said I am content that this is currently done informally and that the control is met overall.</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>I am content that all appropriate controls have been fully met.</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>n/a</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>n/a</p>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>I am content that all appropriate controls have been fully met.</p>
<p>H. Asset and investment registers were complete and accurate and properly maintained.</p> <p>This section/assurance should be extended to include loans to or by the authority</p>	<p>I am content that all appropriate controls have been fully met.</p>
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>I am content that all appropriate controls have been fully met.</p>
<p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p>	<p>I am content that all appropriate controls have been fully met.</p>

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L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation	Some minor updates required to data on the website, but overall, I am content that all appropriate controls have been fully met.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	I am content that all appropriate controls have been fully met.
N. The authority complied with the publication requirements for the prior year AGAR.	I am content that all appropriate controls have been fully met.
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	n/a