

Information required for audit 2022-23 (April 2023)

The Auditor General's right of access to information and explanations

Section 52 of the Public Audit (Wales) Act 2004 provides the Auditor General with the right of access to all information and explanations that he considers to be necessary for the purposes of the audit. Persons holding such information are required to provide this on request.

The following information is provided to assist councils to prepare information required for the audit of accounts.

Councils must note that this information request represents the core information we require. In most cases, this will be sufficient for us to complete the audit.

However, we may request any further information that we consider necessary to complete the audit. Further information may be required due to issues being identified or clarification being required during the audit process and/or if we receive correspondence related to individual councils.

Information required

Council contact details

Each year, we identify numerous changes to clerk's/councils' contact details. In many cases, councils do not inform us of these changes.

We will be asking all councils to confirm their contact details each year to help us maintain our records.

Page 4 sets out the contact details we require. All councils must complete this so that we can ensure our dataset is up to date.

Bank reconciliation

A bank reconciliation is a control schedule prepared by the Council that agrees the balance per the bank statement at the year end to the bank balance per the Council's own records e.g. the cashbook. The Council should prepare a bank reconciliation every time it receives a bank statement to ensure that any errors are identified at an early stage.

The bank reconciliation(s) should cover all the Council's bank accounts. If the Council has more than one bank account it is helpful if you can provide a summary of the bank reconciliations that agrees to Box 8 on the Annual Return in addition to the detailed reconciliations prepared for each account.

If there are no outstanding items at the year-end you must still supply a bank reconciliation. A zero or "Nil" should be included in the relevant lines on the schedule or a clear statement should be made to that effect.

An example bank reconciliation is provided on page 5. We recommend that councils use this format.

Explanations of significant variances on the Accounting Statements

We require explanations for significant variances (increases or decreases) of more than 15% between the current audit year and the last audit year in lines 3, 4, 5, 6, 8, 9, 10, 12 and 13. Variances of less than 15% need not be explained.

Positive and negative variances must be explained.

Your explanations must be quantified, i.e. state how much of the variance is covered by each specific explanation. Your explanations must ensure that the variances for each line are explained and quantified to within 15%.

You can set out your explanations of variances in any way you wish, but they should be clear and complete and easy to follow. You should not simply send a copy of a cashbook. We need to understand why the council's activity level changed.

Our suggested method of how to identify variances that require explanation, and suggested layout for providing explanations are set out on pages 6 and 7.

Members' allowances

Members of a community or town council are entitled to receive payments as determined by the Independent Remuneration Panel for Wales. It is the duty of the proper officer of a council (usually the Council Clerk) to arrange for correct payments to be made to all individuals entitled to receive them.

Members should receive monies to which they are properly entitled as a matter of course.

An individual may decline to receive part, or all, of the payments if they so wish. This must be done in writing and is an individual matter. A community or town council

member wishing to decline payments must themselves write to their proper officer to do so.

Section 153 of the Measure allows the Panel to require a community or town council to comply with the requirements imposed on it by an Annual Report of the Panel and further enables the Panel to monitor the compliance of relevant authorities with the Panel's determinations.

All councils must make arrangements for publication within its area of the total sum paid by it in the previous financial year to each member and co-opted member in respect of salary (basic, senior and civic), allowances, fees and reimbursements in a Statement of Payments. The content of the Statement of Payments is set out in Annex 4 of the 2022-23 IRPW annual report. This must be published as soon as practicable and no later than 30 September following the end of the previous financial year- and must also be submitted to the Panel no later than that date.

The IRPW report for 2022-23 can be found at [Independent Remuneration Panel for Wales: annual report 2022 to 2023 | GOV.WALES](#)

Page 8 sets out the information that we require.

Well-being of Future Generations (Wales) Act 2015

For those councils subject to the requirements of the Well-being of Future Generations (Wales) Act 2015, a copy of the Council's report on how it is contributing to the wellbeing of its area.

Triennial 'full' audit papers

If your council is subject to a triennial 'full' audit this year, you will need to provide additional information over and above the information set out in this document.

To identify whether or not your council is subject to a full audit this year please refer to the attached document 'TCC_audit_cycle_by_county.pdf'. This document sets out the cycle for the period 2021-22 to 2023-24. It is arranged by county.

Our additional information requirements for full audits are set out in the attached document 'Full audit instructions.docx'.

At present (April 2023) we are not yet in a position to confirm the process for submission of documents. An updated set of instructions will be issued with the final audit notice. This document also provides other important information regarding the

full audit process so please make sure that you read this before submitting your annual returns for audit.

Council contact details

Please provide the following contact details for the Council.

	Current details
Clerk's name	Vacant (recruiting) Locum
Clerk's address	N/a
Clerk's contact telephone	
Clerk's email address	clerknewcastlehighercc@gmail.com
Council website	www.newcastlehighercc.wales

Bank reconciliation

COUNCIL NAME: NEWCASTLE HIGHER COMMUNITY COUNCIL

COUNTY : BRIDGEND

Newcastle High Community Council			31 August 2023 (2022-2023)
Bank Reconciliation at 31/03/2023			
	Cash in Hand 01/04/2022		72,678.91
	ADD Receipts 01/04/2022 - 31/03/2023		56,912.17
			129,591.08
	SUBTRACT Payments 01/04/2022 - 31/03/2023		61,004.35
A	Cash in Hand 31/03/2023 (per Cash Book)		68,586.73
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2023	0.00	
	Newcastle Higher Community Cou: 31/03/2023	18,483.56	
	Newcastle Higher Community Cou: 31/03/2023	51,955.27	
			72,048.73
	Less unpresented payments		4,464.08
			68,584.65
	Plus unpresented receipts		
B	Adjusted Bank Balance		68,584.65
	A = B Checks out OK		

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BRANCH : BRIDGEND 0690460114031000 PAGE 367

BIC : CPBKGB22 IBAN : GB67CPB408904601140310

TYPE : COMMUNITY DIR NEWCASTLE HIGHER COMMUNITY COUNCIL 8 APR 23

Date	Description	Withdrawals	Deposits	Balance
07 MAR 23	BROUGHT FORWARD			54,145.89
13 MAR 23	DD NEST IT000005668948	60.62		54,085.27
14 MAR 23	DIX JW & PA DIX PLOT 31		10.00	54,095.27
28 MAR 23	PO CREDIT		440.00	54,535.27
31 MAR 23	000000 CREDIT 4501500354850000		20.00	54,555.27
05 APR 23	DD NEST IT000005668948	60.62		54,494.65

Transaction History

Account Details

Account number: **0690460114031056**

Account nickname: **NEWCASTLE HIGHER COMMUNITY COUNCIL**

Transactions list:

Date	Bank reference	Customer reference	Type of payment	Credit amount (GBP)	Debit amount (GBP)	Balance (GBP)
01/06/2023	to interest account	NEWCASTLE HIGHER C	Transfer in	£ 50,000.00		£ 58,675.60
05/04/2023			Bank Credit Interest	£ 93.14		£ 18,678.60
05/10/2022			Bank Credit Interest	£ 21.13		£ 18,493.36
05/04/2022			Bank Credit Interest	£ 3.12		£ 18,472.23

Explanation of variances

Working out what variances need to be explained

Line in section 1	Last Year £	This Year £	Variance Increase (+) or decrease (-) (This Year minus Last Year) £	% (Variance divided by Last Year figure multiplied by 100)	Explanation required? Less than 15% - NO More than 15% - YES
Line 3 Total other receipts	1359.89	3275.17	1915.28	141%	YES
Line 4 Staff costs	9092.55	9146.75	54.20	0.6%	NO
Line 5 Loan interest/ capital repayments	0	0	0	0	NO
Line 6 Total other payments	33048.99	51857.58	18808.59	57%	YES
Line 8 Debtors and stock balances	0	0	0	0	NO
Line 10 Creditors	0	0	0	0	NO
Line 12 Total fixed assets and long term assets	10700	21690	10990	103%	YES
Line 13 Total borrowing	0	0	0	0	NO

Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

Line 3	£
Figure in This Year column	3275.17
Figure in Last Year column	1359.89
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	1915.28

Reasons (as many as are applicable)	Amount £
VAT reclaim	1702
Footpath reimbursement	213
Unexplained	
Confirm unexplained amount is less than 15% of Last Year figure	N/a

Please note that explanations should be quantified. An explanation that 'expenditure increased because the Council spent more' will not be accepted.

Line ...6	Minute	£
Figure in This Year column		51857.58
Figure in Last Year column		33048.99
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease		18808.59

Reasons (as many as are applicable)		Amount £
Reason Costs of supply and additional assets purchased to replenish old items (Christmas lighting, and accommodate additional estate)	Nov 68/34 Dec 94/23	£8111
Laptop	Nov 68/34	£500.00
New web construction	Nov 68/34	£1740
Midas Hybrid Owl system	Nov 68/34	£1067.
Noticeboard	Oct 56/23	£2267
Jubilee merit tokens	June 26/23	£2041
Elections Invoice	Oct 57/23	£3082
Unexplained		
Confirm unexplained amount is less than 15% of Last Year figure		

Line ...12	£
Figure in This Year column	21690.29
Figure in Last Year column	10700.00
Variance (This Year figure less Last Year figure) A positive figure is an increase, a negative figure is a decrease	10990.29

Reasons (as many as are applicable)	Amount £
Reason 1 Increase in Christmas lighting stock	7156
Reason 2 Noticeboard	2267
Owl and laptop	1567
Confirm unexplained amount is less than 15% of Last Year figure	N/a

Members' allowances

Please provide the following information:

1. A copy of the minutes of the meeting at which the Council decided what allowances should be paid to members.
2. Copies of letters from individual members stating that they do not wish to accept the allowances they are entitled to receive.
3. A copy of the Statement of Payments setting out the allowances paid for 2022-23
4. Evidence of:
 - a. Publication of the Statement of Payments in the local area; and
 - b. the submission of the Statement of Payments to the IRPW.