

Old Woughton Parish Council

Financial Year 2019-20

Year End Internal Audit Observations



Visit date: 4 June 2020

B This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

No.	Audit Conclusion	Observation	Recommendation	Priority
1	The Clerk is not CiLCA qualified	<i>It is understood that the Clerk is not CILCA qualified.</i>	The Council should consider whether the Clerk should be CiLCA qualified.	Medium
2	Invoices have not been approved in accordance with the Councils Financial Regulations	<i>A review of the sampled payment invoices confirmed that these are not verified as required by the Council part 6.18 of the Financial Regulations.</i>	The Council must ensure that invoices are approved as required by the Councils Financial Regulations.	High
3	The Council did not record the annual review of the Council Direct Debits and Standing Orders in the Full Council meeting minutes.	<i>It is understood that the Council reviewed Direct Debits and Standing Orders in August 2019 meeting however this was not recorded in the minutes.</i>	The Council should ensure that the annual review of the Council Direct Debits and Standing Orders are recorded in the Council meeting minutes.	High

C This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

No.	Audit Conclusion	Observation	Recommendation	Priority
1	The Council has not formally recorded the annual insurance cover review in Council meeting minutes.	<i>It is understood that the Council do not formally record the annual review of the Council insurance cover in the Council meeting minutes.</i>	The Council must ensure that the annual review of insurance cover is formally recorded in the Full Council minutes.	High

D *The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

No.	Audit Conclusion	Observation	Recommendation	Priority
1	The Council has not published the AGS, Statement of Accounts and External Auditors report as required by the Accounts and Audit Regulations 2015 Regulation 13.	<i>The Council did not publish the External Audit report 2018-19.</i>	The Council MUST comply with the Accounts & Audit Regulations 2015. The Council should consider what response it may give in respect of Assertion 3 of the Annual Governance Statement.	High

G *Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.*

No.	Audit Conclusion	Observation	Recommendation	Priority
1	It was not possible to agree salaries paid to those approved by Council	<i>It was not possible from a review of the payslip in December 2019 to verify the rate of pay paid.</i>	Council to review salaries paid to ensure that they agree to those approved by Council.	High