

Old Woughton Parish Council

Financial Year 2020-21



Visit date: 8 July 2021

Year End Internal Audit Observations

Box 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	Comments
1	The Clerk is not CiLCA qualified	<i>It is understood that the new Clerk is not CiLCA qualified.</i>	The Council should consider whether the Clerk should be CiLCA qualified.	Medium	

Box 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	Comments
1	Clerk employment contract provided as unsigned.	<i>The Council employed a new Clerk 1 February 2021. The contract of employment was provided as unsigned.</i>	The Council to provide a signed copy of the new Clerk employment contract to Internal Audit.	High	
2	It was not possible to confirm that payments to HMRC have been made due to missing payroll reports.	<i>According to the payroll account and bank statements payments have been made to HMRC during 2020-21. However payroll reports have not been provided to Internal Audit for review.</i>	The Council to provide a copy of the HMRC report for 2020-21 confirming balance as at 31 March 2021 to Internal Audit.	High	

Box H Asset and investments registers were complete and accurate and properly maintained.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	Total of Asset Register does not agree to Box 9 value of Accounting Statements	<i>The asset value (Box 9) for 2020-21 draft Accounting Statement does not match the Council increased value for 2020-21 Asset Register.</i>	Council to review value of assets and ensure that the value of the value of assets agrees to the value stated in Box 9	High	

Box I Periodic and year-end bank account reconciliations were properly carried out.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	Bank reconciliation have not been subject to independent review.	<i>Review of the Council confirmed that the Council have not independently reviewed, signed and dated the In Year and Year End bank reconciliations confirming independent review.</i>	On a regular basis, at least quarterly, bank statements must be subject to formal review.	High	

Box M During summer 2020 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	The period of the Exercise of Public Rights did not last for 30 working days.	<i>The period of Exercise of Public Rights commenced on 27 July 2020 and ended on the 4 September 2020 lasting 29 workings days.</i>	The Council to note that the period of the Exercise of Public Rights did not last for 30 working days.	Non Compliance	