

Old Woughton Parish Council

Financial Year 2021-22



IAC Audit and Consultancy Ltd

Audit date: 23- May -2022

Year End Internal Audit Observations

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

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Are bank signatory arrangements (the bank mandate) in accordance with Financial Regulations?	<i>It was not possible to check the bank mandate as no bank mandate letter/screenshot were provided.</i>	The Council to review its Financial Regulations and Bank Mandate and ensure that the Mandate in operation complies with the requirements as set out in Financial Regulations. The Council to amend either the Bank Mandate or Financial Regulations to ensure that they agree.	Medium	
2	Have Grants awarded been appropriately considered by Council and approved?	<i>From a review of Minutes it was not possible to verify that Council had formally reviewed and approved all grants made.</i>	Council to formally review the grants made and confirm that they were in accordance with Council approvals. In future Council to ensure that all grants awarded are formally approved and that this approval is recorded in Minutes.	Medium	
3	Are Powers under which grants are made clearly specified in Council Minutes?	<i>The Council does not formally record the Powers under which grants are awarded in Minutes.</i>	The Council to ensure that the appropriate Power under which grants are made is recorded in the Minutes of the meeting in which the grants are approved.	Medium	

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

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Salaries paid agree with those approved by the council	<i>Salaries paid do not agree with those approved by the Council. "The payments to Clerk for November was adjusted because the Councillor who took on Payroll misunderstood that timesheet was giving a total hours in 'hours and minutes' when it should have been in 'decimal hours', then multiplied by hourly rate as if it was in decimal hours thus an under payment was made on September and October pay."</i>	<p>The Council to review the salaries paid and verify whether they are correct.</p> <p>The Council to review whether it is appropriate for Councillors to be undertaking payroll preparation.</p>	High	
2	The Council has in a place a process for the review and approval of overtime or Time In Lieu	<i>The Council does not have in a place a process for the review and approval of overtime or Time In Lieu.</i>	The Council to put in place a process for the formal review and approval of overtime. This should include a specific arrangement to confirm, in writing, whether overtime is to be paid or taken as time in lieu.	High	

M *The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	The period for the Exercise of Public Rights commenced the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015.	<i>The period for the Exercise of Public Rights did not commence the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015. The commencement date was set as 16th July when, legally it can be no later than first working day of July.</i>	<p>The Council MUST comply with Regulation 15.3 of the Accounts and Audit Regulations 2015 in respect of the Period for the Exercise of Public Rights.</p> <p>The Council Must give a 'Negative' response to Assertion 4 on the 2021-22 Annual Governance Statement.</p>	Non Compliance	
2	The period for the Exercise of Public Rights included the first 10 working days of July as required by Regulation 15.1 (b) of the Accounts and Audit Regulations 2015.	<i>The period for the Exercise of Public Rights did not include the first 10 working days of July as required by Regulation 15.1 (b) of the Accounts and Audit Regulations 2015.</i>	<p>The period for the Exercise of Public Rights MUST include the first 10 working days of July as required by Regulation 15.1 (b) of the Accounts and Audit Regulations 2015.</p> <p>The Council Must give a 'Negative' response to Assertion 4 on the 2021-22 Annual Governance Statement.</p>	Non Compliance	