25 May 2021

Annual Internal Auditor's report 2020/21 Ambrosden Parish Council

I have carried out a selective assessment of the Council's compliance with relevant procedures and controls, which I expected to be in operation during the year ended 31st March 2021. Due to Covid-19 restrictions this internal audit has been conducted electronically utilising requested documents provided by the Clerk as well as those present on the Parish Council website.

Evidence of Budget Process

I was able to see notes of the calculations for the budget process and the setting of the precept which was approved at a full council meeting (January 2021).

Cash book/Accounts book

A random check has been made to verify that invoices have been initialled and correctly entered in the cash book. Recommendations made last year have been implemented.

Bank reconciliations

These are monitored monthly, presented at PC meetings and agreed.

Minute book

Samples of the signed minute book were checked, with a review also made of every month online. Recommendations made last year have been implemented.

Annual Governance & Accountability Return 2019-20

All documents were published online in a timely manner including the Notice of Electors' Rights and Notice of Conclusion of Audit. The 2019-20 Internal Audit was reviewed by Council and minuted July 2020. The External Auditor's report was reviewed and minuted December 2020.

Election of Chairman & Vice-Chairman at May 2020 Annual PC meeting

This took place at the meeting and Acceptances of Office are on file.

Insurance details

The Parish Council's insurance policy was checked and found to be in order. The current Long-Term Agreement (LTA) expires May 2021 and options are being reviewed.

VAT returns

VAT had been recorded appropriately and reclaimed. Refer to NALC's legal topic note LTN32 and government VAT notice 749 for guidance.

Income tax returns

It was verified that PAYE is dealt with correctly via a payroll provider.

Record of Clerk's expenses
These are recorded and a WHA provided.

Year-end accounts, including bank reconciliation, receipts & payments
The year-end figures were checked and found to be in order. The end of year bank reconciliation with the cash book balanced. A Councillor is tasked with the responsibility of additional internal control review.

Asset register
An up-to-date asset register is maintained and approved by the council. Asset inspections are carried out as required. If the Parish Council is responsible for any trees on its land, an inspection should be carried out by a qualified arboriculturalist every 2 -3 years and any works conducted by an independent tree surgeon. Please take advice from your insurers.

Allotments
Fees and leases were reviewed June 2020.

Petty cash records, if applicable
Not applicable

Standing Orders
In place, to be reviewed annually or when updates are available

Financial Regulations
In place, to be reviewed annually or when updates are available

Other Governance Documents
The Clerk has developed, written and Council has approved several policies this year and these are available on the website.

Approval of internal auditor
Approved at May 2020 meeting, no record of approval in 2021.

Risk assesssment
In place and reviewed annually. An emergency protocol is in place to ensure continuity of operations.

Pensions Regulations
Duties under the Pension Act 2008 have been complied with.

The Public Sector Bodies (Website and Mobile Applications) (No. 2) Accessibility Regulations 2018

I conducted some random checks of documents on the website which are required to be in an accessible format as of September 2020. (PC-produced such as agendas and minutes back to 23 Sept 2018) Formatting of some of these documents needs to be improved, to include the use of bookmarked headings throughout to enhance readability (March 2021 minutes for instance only has 3 functioning headings). I would also suggest an improved layout of documents with tables (such as asset list 2021).

Website generally

I would suggest that some revision of layout of the website is made – perhaps some sub-menus for each year in the agendas & minutes. In addition, the repeated use of 'available here' on the accounts and policies page is not accessibly friendly as accessibility screen readers would not be able to differentiate.
All policies and governance documents should be on one page, with Accounts and associated documents kept separately.
It is recommended that five years' worth of accounts are made available on the website.

Comments:

Except for items noted/recommended above, the standard of administration and system of internal controls relating to the audit areas examined was considered to be of a good standard. The Clerk has made great efforts to implement the recommendations of last year's audit.
Having completed a comprehensive examination of Council records made available to me, in accordance with the Accounts and Audit Regulations 2003 and 2006, the Local Audit and Accountability Act 2014 and Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494 and as directed in the "Joint Panel on Accountability and Governance Practitioners Guide 2020", I have completed page 3 of the Annual Governance and Accountability Return 2020/21 positively, and can give reasonable assurance from the audit work undertaken that the Council's financial affairs are being properly conducted going forward.

Signature: Date: 25 May 2021

Deborah O'Brien

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