

Annual Internal Audit Report 2020/21

WEST BRADFORD PARISH COUNCIL

www.westbradford.org.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		N/A
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")	✓		
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.		✓	
M. The authority, during the previous year (2019-20) 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).		✓	
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

16-05-2021

Name of person who carried out the internal audit

A. S. BLENKINSHIP

Signature of person who carried out the internal audit

A. S. Blenkinship

Date

16-05-2021

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Internal Audit Notes 2020-21

Because of the COVID the parish council has only met once in the last 12 months (September 2020). In order to transact parish business, executive powers were given to the Chari, Vice and Clerk. This has meant that the following internal control objectives have not been met:

L. Website up-to-date.

The parish council has a website, which includes up-to-date news items. However, minutes of the last meeting (September 2020) are not available on the website because they have not been authorised. The transparency code says that these should be published within a month of the meeting.

M. Exercise of Public Rights

Although it seems that the authority did provide correctly for public rights in 2019-20, this is neither evidenced by the website, or authorised minutes of a meeting. The meeting at which the Public rights were discussed did take place in September 2020. However, as no further meeting has yet been held, the minutes have not been authorised.

N. Publication Requirements

There are no minutes on the website since the meeting in February 2020.

Recommendations

- That the executive powers are removed at the earliest opportunity and normal business practices resumed;
- That all documentation is approved at that meeting and placed on the website as it was previously, including confirmation that last year's public rights was carried out effectively
- That all members sign off any documentation for the audit 2020/21 to ensure appropriate governance moving forward.