

BURMARSH PARISH COUNCIL

INTERNAL AUDIT REPORT 2020 - 2021

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2020 – 2021.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place remotely due to the restrictions in place because of the Covid 19 pandemic on 5 and 6 June 2020.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to once again be of a good standard and the Parish Council's approach to the management of risks to be sound.

Whilst I have nothing to draw members attention to regarding my examination of the financial records I would like to draw Members attention to the section of my report relating to the Website below.

PREVIOUS AUDITS:

Internal Audit 2019 - 2020:

There are no matters outstanding from my last report dated 7 April 2020.

FINDINGS THIS EXAMINATION:

During this remote examination of the Parish Council's records I carried out work which included checking the accounting records including the cashbook, payroll, VAT records and end of year bank statement.

Cashbook:

The cashbook was up to date.

Bank Reconciliations:

Bank reconciliations have carried out during the year and there were no unexplained entries.

Budget consideration and the 2020 - 2021 Precept:

The Budget for 2021-2022 was approved at the meeting held on 18 August 2020 (Minute No. 3F).

The 2019-2020 Precept of £3,977 was also approved at the meeting August 2020 meeting (Minute No.3G).

Reserve Policy:

The Parish Council reviewed its Reserve Policy at the meeting held on 18 August 2020 (Minute No. 3C)

Earmarked Reserves:

The Parish Council reviewed and confirmed the level and purpose of the earmarked reserves that are being held at the meeting held on 18 August 2020 (Minute No. 3B)

Investment Policy:

The Parish Council reviewed its Investment Policy at the meeting held on 18 August 2020 (Minute No. 3D)

Value Added Tax:

The VAT records were accurate and up to date. A claim was made for £178.49 and the reimbursement received on 12 January 2021.

Payroll:

The Clerk is paid annually and a payment made to HMRC in respect of PAYE and NI was made.

BURMARSH PARISH COUNCIL

INTERNAL AUDIT REPORT 2020 - 2021

Insurances:

The Parish Council's insurance provider is BHIB Ltd. and a three year Long Term Agreement was entered into during 2018 - 2019 and will be due for review in 2021-2022.

The level of cover provided in respect of Employee Dishonesty is £250,000 and meets the recommended minimum level of cover.

Web Site:

The Parish Council reviewed the provision of its website at the meeting held on 28 January 2020 in consideration of the Public Sector Bodies (website & mobile applications) (No.2) Accessibility Regulations 2018 Act and resolved to accept the Cantium Parish Council Website and Hosting Solution offer of a 3 year contract.

I was unable to find a current website for the Parish Council and understand that whilst the previous website has been closed down the new one has yet to be finalised and go live.

It is a requirement of the Transparency Code for Smaller Authorities for Parish Councils to publish certain information and the Public Sector Bodies (website & mobile applications) (No.2) Accessibility Regulations 2018 Act also places a requirement on the Parish Council to publish information online.

Because of the absence of a live website for the Parish Council at the time of my audit I have had to answer 'No' to the Internal Control Objective L on Page 4 of the Annual Internal Audit Report 2020/21.

Members should ensure that all the current regulations regarding the publishing of information are followed.

Asset Register:

The Parish Council's Asset Register has been updated during the year with the addition of the defibrillator.

Covid 19 Pandemic:

The Parish Council ensured the smooth running of the Council during the unprecedented circumstances that came about due to the Covid 19 pandemic and the Clerk had delegated powers in consultation with the Chairman and Vice Chairman of the Council with any decisions taken during the pandemic to be formally reported to the next meeting of the Parish Council. These delegated powers will come to an end when the pandemic is over.



Kevin Funnell, F.M.A.A.T.
Independent Internal Auditor
6 June 2020