



Burwell Parish Council

Interim Internal Audit 2020-21

Summary of work carried out, conclusions and recommendations

Internal control objective	Work carried out	Conclusions	Recommendations
<p>A Appropriate accounting records have been kept properly throughout the year.</p>	<p>We have reviewed the accounting system and have checked that information is recorded accurately and promptly.</p>	<p>Appropriate accounting records have been maintained throughout the year.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>
<p>B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</p>	<p>We have reviewed the Financial regulations which we consider to be adequate for the council's activities. We have tested a selection of purchases agreeing them to supporting documents and confirming they have been treated correctly for VAT.</p>	<p>The Financial Regulations have been reviewed during the year are being followed correctly. There is adequate evidence for expenditure and VAT is treated correctly.</p>	<p>None – the system is working satisfactorily <i>Council Response:</i></p>
<p>C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>We have reviewed the Risk Registers and given consideration as to whether all significant risk have been identified, correctly assessed and appropriate actions taken to mitigate the risk.</p>	<p>The Risk Register is comprehensive covering all areas of activity for the Council. Risks have been adequately assessed and have been considered during the year.</p>	<p>None – risk are being adequately assessed and actioned as necessary. <i>Council Response:</i></p>

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<p>D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>We have examined the budgetary process and we have reviewed the management accounts for actual and budgeted figures. We have considered the level of reserves.</p>	<p>There are reasonable explanations for the variances between actual and budget. We consider that the level of reserves is reasonable for a Council of this size.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>
<p>E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>We have confirmed the precept due for the year and agreed its receipt. We have reviewed the income received, considered whether there were any apparent omissions and have agreed the treatment of VAT.</p>	<p>Precept and other income have been recorded accurately and in line with expectations. All income sampled has been accounted for appropriately including VAT.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>
<p>F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</p>	<p>We have considered the level of petty cash held along with the level of transaction during the year.</p>	<p>The level of petty cash held is minimal. We see no reason for the Council to keep a large amount of cash on a permanent basis and are aware of the Council's plan to remove petty cash altogether.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>



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<p>G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.</p>	<p>We have tested the payroll for a specific month for correct deductions and have considered variances on gross salaries across the year. We also tested that the payments of net salaries and deductions were made by the required dates.</p>	<p>Payroll is operated in a satisfactory manner. Deductions are being correctly calculated and variances have been adequately explained.</p>	<p>None – the system is working satisfactorily.</p> <p><i>Council Response:</i></p>
<p>H Asset and investments registers were complete and accurate and properly maintained.</p>	<p>We have reviewed the fixed asset register and have considered additions and disposals during the year.</p>	<p>We have verified significant additions and found them to be accurate. We are aware of the Council's plans to utilise the Scribe fixed asset functionality to improve the recording of assets.</p>	<p>None – the council adopted the recommendations from last year and the register is kept up to date</p> <p><i>Council Response:</i></p>
<p>I Periodic and year-end bank account reconciliations were properly carried out.</p>	<p>We have reviewed the bank reconciliation for the year end.</p>	<p>Bank reconciliations are properly prepared on a quarterly basis.</p>	<p>None – the system is working as required.</p> <p><i>Council Response:</i></p>



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<p>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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.</p>	<p>We have reviewed the accounting statements prepared during the year to ensure they have been prepared correctly on an income and expenditure basis, and are adequately supported.</p>	<p>Accounting statements have been prepared on and income and expenditure basis. We are satisfied that there is an adequate audit trail from the accounting records to the Annual Return. We have checked that debtors and creditors are appropriate to the activities of the Council.</p>	<p>None – the system is working satisfactorily. <i>Council Response:</i></p>
<p>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.</p>	<p>We have confirmed the Council was subject to a limited assurance review in 2019/20.</p>	<p>The Council was not exempt from limited assurance review in 2019/20.</p>	<p>None – Council was subject to limited assurance review as required in 2019/20. <i>Council Response:</i></p>
<p>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.</p>	<p>We have confirmed the turnover for the Council exceed £25,000 for the year.</p>	<p>The Council has turnover for the year exceeding £25,000.</p>	<p>None – The Council's turnover was in excess of £25,000 for the year. <i>Council Response:</i></p>

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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.	We have reviewed the notice announced in the summer of 2020 and have considered this along with Sections 1 and 2 of the 2019/20 AGAR.	The Council met its obligations to allow the public to inspect the financial records in line with the requirements of the Accounts and Audit Regulations.	None – The Council is meeting its obligations. <i>Council Response:</i>
N The authority has complied with the publication requirements for 2019/20 AGAR.	We have reviewed the documentation published by the Council in relation to the 2019/20 AGAR.	All necessary information has been published by the required dates, The Council has therefore met the publication requirements for the 2019/20 AGAR.	None - The Council has met its publication requirements. <i>Council Response:</i>
O Trust funds (including charitable). The council met its responsibilities as a trustee.	There are no Trust funds	Not applicable	Not applicable <i>Council Response:</i>

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