

INTERNAL AUDIT REPORT. WEST BAGBOROUGH PARISH COUNCIL 2020-2021.

Internal Control Objective. AGAR Part 2	Section in Audit File	Auditors comments.
A. Proper Records	3	Cash Book kept and normally reviewed by Council twice per year. Minute number 263.3 and 281.2
B Compliance with Financial Regs	Web	Copy of current regs held on the website. VAT reclaim for period Apr 2019-Mar 2021 made on line but repayment outstanding and will accrue in 2021-2022 accounts. Best efforts should be made to ensure all reclaim are made in a timely manner given the small amounts involved. All payments against invoices. e-banking controls good. Cash book kept up to date and reviewed. Insurances in place.
C Risk Assessment	11	Risk assessment reviewed in 2020, minute 263.2
D Budget Plan	7	Budget presented and accepted. Minute 283.1
E Expected monies received	5	Precept and maintenance grants received on time. No VAT on any of income. VAT on payments recorded separately in cash book.
F Petty Cash	n/a	No petty cash/float held or used.
G Salary. PAYE. N.I. Pensions	n/a	HMRC PAYE payments recorded. N.I. and pension not applicable as Clerk is beyond retirement age and salary below all thresholds. Employee is re-registered with Pensions Regulator as required at 3 yearly intervals.
H Asset Register	3 (page 9)	No changes noted.
I Bank Reconciliation	4	Included in half yearly review as in Part A above
J Accounting statements during the year	4	See Part A and I above.
K Audit Exemption	n/a	Council correctly claimed an exemption but missed the deadline for notification to the external auditor by 3 days due to issues arising from the pandemic.
L Website		Council maintains a website with all necessary and relevant documentation available on open access.
M Exercise of Public Rights	n/a	The correct timetable for exercise of public rights was met. Files are available on the website and the statutory notice was posted on the Village Notice Board
N Publication of AGAR form	n/a	As for M above
O Trust Funds		Council is not a trustee of any fund

n.b. Council adopted a Business Continuity Motion on 13th April 2020 as a Temporary Standing Order so that essential business could be conducted during the pandemic. The Standing Order is published on the website.

Signed: *Jane Kimber* Date: *16.05.21* Print Name: Jane Kimber