

INTERNAL AUDIT REPORT. WEST BAGBOROUGH PARISH COUNCIL 2019-2020. 14th July 2020

Internal Control Objective: AGAR 3	Section in Audit File	Auditors comments.
A. Proper Records	3	Cash Book kept and normally reviewed by Council twice per year. Minute number 223.3 and 248.2
B. Compliance with Financial Regs	Web	Copy of current regs held on the website. VAT reclaim for 2018-2019 received. All payments by invoice. e-banking controls good. Cash book kept up to date and reviewed. Insurances in place.
C. Risk Assessment	10	Risk assessment reviewed in 20-19, minute 223.2, and due for review at July 2020 meeting.
D. Budget Plan	6	Budget presented and accepted. Minute 248.3 Nov 19
E. Expected monies received	4	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	Copy of HMRC payments seen. 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 interval.
H. Asset Register	2 (page 9)	No changes noted.
I. Bank Reconciliation	3	Included in half yearly review as in Part A above
J. Accounting statements during the year	3	See Part A and I above.
K. Not Applicable	n/a	External Audit required and completed with no matters of interest
L. Exercise of Public Rights	n/a	See the master audit file 2018-2019 for copies of records
M. Trust Funds	n/a	WBPC is not a trustee of any fund

n.b. This internal audit was delayed by COVID 19 restrictions but has been completed within the amended dates allowed by relevant legislation.

Signed: *Jane Kimmer*

Date: 14th July 2020

Print Name: *JANE KIMMER*