

Evercreech Parish Council

Internal Audit Report 2021/22

| Box Number: | Yes / No: | Comments: |
|-------------|-----------|---|
| A | YES | Agreed. |
| B | YES | Agreed. |
| C | YES | Agreed. |
| D | YES | Agreed. |
| E | YES | Agreed. |
| F | N/A | The Council does not operate a petty cash system. |
| G | YES | Agreed. |
| H | YES | Agreed. See report. |
| I | YES | Agreed. |
| J | YES | Agreed. |
| K | N/A | The Council cannot not declare itself as exempt. |
| L | YES | Agreed. |
| M | YES | Agreed. |
| N | YES | Agreed. |
| O | N/A | The Council does not act as a trustee |

Internal Auditors Summary Report: Year Ending 31st March 2022

I have examined the accounts, minutes and supporting paperwork for Evercreech Parish Council year ending 31 March 2022. Where I have required further information or clarification this has been provided by the Clerk or RFO

The Council's internal controls, governance, and accounting are to a high standard. The Council has split the role of Parish Clerk and RFO and this continues to work well into its second year although there has been a change in personnel in the RFO role.

Folders and the paperwork are easy to navigate. The website is clear and up to date. Some items from last year's Internal Audit remain, but I wont report on them again this year. Generally, the Council is operating to a good standard and has achieved another clean Internal Audit.

Comments not affecting my opinion - Internal Audit 2020/21:

1. Payments List:

Pleased to see this being published on the website, as it is a public document. A further step would be to record in the minutes of the meeting the number of payments approved and the total amount.

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2. Bank Balance:

Really good to see that the bank rec is being checked each month by a Member of the Council. A further step would be to record the bank balance on either the agenda, minutes, or both for complete transparency.

3. Insurance:

Has it been checked that the insurance policy covers the RFO as well as the Clerk for working from home?

4. Closed Meeting:

I saw one meeting agenda describe itself as a 'closed meeting' there is no such thing, all meetings are open to the public / the press. It would be for Members to resolved to exclude the press / public within the meeting if they felt this was appropriate.

5. Declarations of Interest

I highlighted in June 2019 that I felt there was a lack of understanding within the Council around the Code of Conduct and Declarations of Interests. This year a complaint was made to the Council where I believe the wrong conclusion has been drawn.

I recommend that all Members and Officers attend a whole Council training session to upskill.

6. Submission for External Audit 2020/21:

I note that it was a pity that after receiving the first 'clean' internal audit for a number of years, the paperwork wasn't then submitted in time to the External Auditor and this resulted in the Council incurring a £40 fee / charge.

7. Information on the Website:

The annual Risk Assessment should be added to the website, also the Internal Audit reports

Simon Pritchard PSLLC

councilaudit@outlook.com

20/04/2022