

Willingham Parish Council

Internal Auditors Report Year end 31<sup>st</sup> March 2020

I am pleased to be able to report that the council have met the requirements of responsibility and accountability of their governance for another year. Controls are laid down as required for this to have been monitored following the adoption of the annual governance statement.

Following the list of guidelines as suggested and following the controls advised I have found Lisa to have continued to maintain good book keeping skills which are easily followed and legible.

The council had prepared an annual budget and monitored its expenditure against this figure during the year which has shown no unexplained variances. This is recorded in the minutes of meetings which also show evidence of the required preparations made in support of the annual precept.

The income has been correctly recorded and banked in a timely fashion. In the main this is cheques with some BAC payments to prevent the holding of any cash. No petty cash system is used as all income is shown to have been banked.

Payments are also well documented. Following approved agreement of payment which has been recorded in the minutes; cheques are countersigned, initialled on stubs and supported with invoices.

Bank statements against reconciliation figures are correct and audit trails of a number of selected items tally. Figures agree and there is evidence that Lisa is monitoring this monthly. The yearend accounts have been prepared on the correct accounting basis of income and expenditure and are in line with the financial regulations.

VAT has been identified and reclaimed as appropriate and 137 payments made have been within set limits.

The Insurance policy has been reviewed and updated. The current Employer and Public liability insurance is in date to June 2020.

The Councils assets list has been recently updated – April 2020. I have been informed there is a planned programme for the review of policies, standing orders and risk assessments of which a number are due shortly. With the difficult times currently being faced due to the covid 19 restrictions imposed I would advise in particular looking at the risk assessments and policies which require initiatives and some temporary alterations put in place so that the council is able to manage arrangements to achieve its objectives. I am sure there will be guidance to support you with this.

Lisa's contract remains in force as written in 2014 and updated June 2018 which states she is representing the council as the RFO (Responsible financial officer). Her salary is in line with the advised updated guidelines. She last had a supervision review of her role in April 2019.

Barbara Bussey



2<sup>nd</sup> May 2020