

# Internal Audit

Fenny Compton Parish Council

Year Ended 31 March 2021

Internal Auditor: Trevor B Gill

## Internal Audit for Fenny Compton Parish Council

### Basis of the Report

This internal audit report is based upon the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Non-Statutory Guidance for Internal Audit issued in March 2020

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvements in these processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations, and applying the approach to internal audit and testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

**NB: It would be incorrect to view the internal audit as the detailed inspection of all records and transactions of the Council in order to detect fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be the day-to-day function of the staff and councillors and not left for internal audit.**

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# Internal Audit for Fenny Compton Parish Council

## Introduction

The previous internal audit which was undertaken during December 2020 was requested by Fenny Compton Parish Council as a result of issues being identified as a part of the year end external audit process. That audit focussed particularly on the finances of Fenny Compton Parish Council and covered:

- a) the financial records
- b) the internal controls
- c) the authorisation of payments
- d) the budget process and associated precept submission
- e) the yearend AGAR submissions to the external auditors and the documentation and reconciliations needed as a part of this requirement
- f) the Fenny Compton Financial Regulations
- g) the Fenny Compton schedule of assets
- h) the Fenny Compton risk assessment

This is a full audit and covers all of the requirements for an internal audit as detailed in the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Non-Statutory Guidance for Internal Audit issued in March 2020

## Section 1 - Bookkeeping

Fenny Compton Parish Council uses an Excel spreadsheet for recording its financial transactions. The number of transactions is relatively small, and this is appropriate for a Council of this size.

All receipts and payments were properly accounted for and were reflected in the accounts and the bank accounts in an accurate and timely manner.

- a. The following information and reporting is available within the spreadsheet:
  - i. transaction level detail
  - ii. reporting against budget categories
  - iii. summary which meets the requirements for the AGAR submission
  - iv. a schedule of reserves by reserve category.
- b. A random sample of the transactions were cross referenced to the minutes and no concerns were raised
- c. The VAT returns where appropriate have been submitted in an accurate timely manner
- d. There was no Section 137 expenditure recorded for the financial year ended 31 March 2021

The finances spreadsheet has been reviewed for accuracy and it is pleasing to note that the periodic reporting to the Council is included with its functionality without the need for any rekeying of data.

## Section 2 - Due Process

### Standing Orders

Fenny Compton Parish Council has a wide range of policies and standing orders as would be appropriate for a Council of this size.

It is recommended that the Council considers adopting an Equal Opportunities and a Retention of Documents Policies.

The National Association of Local Councils, ("NALC") regularly update policies and advice which in turn leads to the need for changes to adopted documents. These revised policies should wherever possible be adopted without change. It is recommended that on the front page of each document an update schedule is included. This will enable anyone reading the document to easily identify when it was last updated, but more importantly will enable readers to be sure that the document has been updated in line with then latest advice.

There have been considerable changes to the legislation relating to Parish Council meetings as a direct result of the coronavirus pandemic. On numerous occasions it has been recommended by NALC and WALC that Parish Councils adopt a formal Scheme of Delegation, and a suggested wording has been circulated. It is recommended that the Council considers whether a review of the existing policy is appropriate as there are areas that are covered in the NALC model that are omitted from the current version. It is suggested that if the Council feels it is appropriate, a paragraph stating that the Scheme of Delegation can only be implemented after agreement in writing from the Chair. Such an agreement would then be advised to all Councillors and formally recorded at the next full meeting of the Council.

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### Minutes and Agendas

A review of the minutes and agendas has not identified any issues and it is noted that all payments are properly recorded and authorised.

The clerk is to be commended for the quality and detail contained within these documents. It is noted that these the requirement for all payments to be itemised within the agendas and minutes is being met and the schedule signed to confirm agreement. The schedule which is part of the financial statement presented at each meeting which contains:

- i) a schedule of all payments made under emergency powers
- ii) a schedule of all payments requiring authorisation
- iii) at least on a quarterly basis a summary report of payments and receipts by budget category
- iv) the balances on all bank accounts. These balances should be checked periodically against the bank statements to confirm that they are correct and a statement this this has been done should be included within the financial report. This simple procedure is an important mechanism and would identify and possible fraud at an early stage

### Section 3 - Risk Management

A review of the risk assessment has been undertaken and the Clerk and the Council are to be commended for the quality and detail contained within the current version. It is also noted that a separate risk assessment has been agreed for Face-to-Face meetings.

It is noted that the Council has recently adopted an Emergency Plan using the CSW Resilience Team template.

### Section 4 - Budget and Precept

It was noted that the process for setting the budget is robust and properly documented.

### Section 5 – Payroll

The payroll is processed by the Chair of Fenny Compton Parish Council and this is undertaken to a satisfactory standard. It is pleasing to note that this is not carried out by the Clerk and Responsible Financial Officer but by an independent person.

### Section 6 - Asset Control

It was noted that the assets register is properly maintained and the insurance cover is reviewed on an annual basis to coincide with the renewal of the policy. It is recommended that as periodic checks are undertaken on equipment etc these are formally recorded in the minutes.

### Section 7 - Bank Reconciliation

The yearend bank reconciliation process identified no issues.

### Section 8 - Year End Procedures

The end of year processes and reporting have been conducted with no issues or concerns identified.

The bank reconciliations and AGAR reporting were reviewed and no issues were found.

### Section 9 – Miscellaneous

The Council has adopted a code of conduct, proper arrangements exist for the public inspection of Council records and all electronic files are properly backed-up to a secure environment.

### Section 11 – Charities

Not applicable

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### Section 12 – Burial Authorities

All the records, i.e., the burial registers and deeds for burial grants are maintained by the clerk and all payments in respect of burials are properly recorded in the accounts.

I have not examined the record keeping but will do so if required after the current government restrictions have been lifted.

### Section 13 – Income Control

All income was properly accounted for and where applicable paid into the bank account within acceptable timescales. It is suggested that wherever possible payments are by bank transfer.

### Section 14 – Petty Cash

The section relating to petty cash in the AGAR Return Part 3 item F has been duly marked as ‘not covered’. This does not imply anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Fenny Compton Parish Council it means that there is no petty cash. A letter to that effect has been provided.

### Section 15 - Parish Website

I have reviewed the Parish Council website and find that the requirements for the publication of information is fully met.

It is also pleasing to note that all documents are uploaded to the website in pdf format which reduces the risk that documents can be changed.

It is noted that there is an accessibility statement as required under the legislation implemented under the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018.

The requirement relating to the publication of information as required by the Transparency Code for Small Authorities with an annual turnover not exceeding £25,000 is not applicable. The appropriate letter has been issued. However, it should be noted that Fenny Compton Parish Council publishes all of the information that is required under this code.

### Conclusion

Thank you for inviting me to undertake the Internal Audit for Fenny Compton Parish Council.

Whilst reviewing the processes, documentation and relating to the financial affairs of Fenny Compton Parish Council it is apparent that the affairs of the Parish Council are now in very safe hands. Lydia has very high standards and fully understands the governance and financial requirements associated with Parish Councils. She is to be commended for the standard of her documentation and the way in which she supports the needs of Fenny Compton Parish Council.

Trevor B Gill  
21 July 2021

# Internal Audit for Fenny Compton Parish Council

## INTERNAL AUDIT CHECKLIST - YEAR ENDED 31 MARCH 2020

<b>Name of Council</b>	Fenny Compton Parish Council	<b>Name of Clerk</b>	Lydia Cox
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<b>No of Councillors</b>		<b>Name of RFO (if different)</b>	As above
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<b>Quorum</b>		<b>Precept Amount</b>	
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<b>Electorate numbers</b>		<b>Gross Budgeted Income</b>	
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1 Book Keeping							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
1.1	Ledger maintained and up to date?			Yes	Yes		
1.2	Arithmetically correct			Yes	Yes		
1.3	Evidence of Internal Control			Yes	Yes		
1.4	VAT evidence, recording and reconciled			Yes	Yes		
1.5	Payments ledger supported by invoices, authorised and minuted			Yes	Yes		
1.6	S137 separately recorded and within limits			Yes	Yes		
1.7	S137 expenditure of direct benefit to electorate			Yes	Yes		

2 Due Process							
2.1 Standing Orders & Policies With Last Review Date							
Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
2.101	FCPC - Burial Ground Regulations	21 May 2018	<a href="#">FCPC Burial Ground Regulations.pdf</a>	Yes	Yes		
2.102	FCPC - Burial of Non Residents Policy	21 May 2018	<a href="#">FCPC Burial Ground Regulations.pdf</a>	Yes	Yes		
2.103	FCPC - Cemetery Fees	21 May 2018	<a href="#">FCPC Burial Ground Regulations.pdf</a>	Yes	Yes		
2.104	FCPC - Co-Option Policy	21 May 2018	<a href="#">FCPC Co-option Procedures.pdf</a>	Yes	Yes		
2.105	FCPC - Code of Conduct	01 May 2018	<a href="#">FCPC Code of Conduct.pdf</a>	Yes	Yes		
2.106	FCPC - Complaints Policy	01 March 2021	<a href="#">FCPC Complaints Procedure.pdf</a>	Yes	Yes		
2.107	FCPC - Document Retention					Recommended	
2.108	FCPC - Environmental Policy	01 March 2021	<a href="#">FCPC Environmental Policy.pdf</a>	Yes	Yes		
2.109	FCPC - Equal Opportunities Policy					Recommended	
2.110	FCPC - Health & Safety Policy	01 March 2021	<a href="#">FCPC Health and Safety Policy.pdf</a>	Yes	Yes		
2.111	FCPC - Non Financial Standing Orders	01 March 2021	<a href="#">FCPC Non Financial Standing Orders.pdf</a>	Yes	Yes		
2.112	FCPC - Privacy Notice	Not available	<a href="#">FCPC Privacy Notice.pdf</a>	Yes	Yes		
2.113	FCPC - Publication Scheme	22 December 2020	<a href="#">FCPC Publication Scheme.pdf</a>	Yes	Yes		
2.114	FCPC - Reserves Policy	01 May 2021	<a href="#">FCPC Reserves Policy.pdf</a>	Yes	Yes		
2.115	FCPC - Scheme of Delegation	15 June 2020	<a href="#">FCPC Scheme of Delegation.pdf</a>	Yes	Yes		
2.116	FCPC - Social Media Policy	01 March 2021	<a href="#">FCPC Social Media Policy.pdf</a>	Yes	Yes		
2.117	FCPC - Training Policy	22 December 2020	<a href="#">FCPC Training Policy.pdf</a>	Yes	Yes		

2.2 Financial regulations adopted							
Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
2.21	FCPC - Financial Regulations	26 April 2021	<a href="#">FCPC Financial Regulations.pdf</a>	Yes	Yes		
2.22	FCPC - Internal Controls	01 January 2021	<a href="#">FCPC Internal Controls.pdf</a>	Yes	Yes		

2.3 Financial Regulations properly tailored to council							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
2.31	RFO Appointed	18 May 2020		Yes	Yes		
2.32	List of member interests held	TBG Review 14/3/2021	<a href="https://democracy.stratford.gov.uk/mgParishCouncilDetails.aspx?ID=267&amp;LS=4">https://democracy.stratford.gov.uk/mgParishCouncilDetails.aspx?ID=267&amp;LS=4</a>	Yes	Yes	On SDC Website with link from FCPC website	

<b>2.4</b>	<b>Agendas signed, informative and displayed with a clear 3 days notice</b>						
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Ref	Document Title	Meeting Date	Hyperlink	Reviewed	Complete	Comments / recommendations
2.401	FCPC Monthly Meeting Agenda	27 April 2020	<a href="#">20200427 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.402	FCPC Monthly Meeting Agenda	18 May 2020	<a href="#">20200518 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.403	FCPC Monthly Meeting Agenda	15 June 2020	<a href="#">20200615 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.404	FCPC Monthly Meeting Agenda	20 July 2020	<a href="#">20200720 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.405	FCPC Monthly Meeting Agenda	21 September 2020	<a href="#">20200921 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.406	FCPC Monthly Meeting Agenda	19 October 2020	<a href="#">20201019 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.407	FCPC Monthly Meeting Agenda	16 November 2020	<a href="#">20201116 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.408	FCPC Monthly Meeting Agenda	14 December 2020	<a href="#">20201214 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.409	FCPC Monthly Meeting Agenda	18 January 2021	<a href="#">20210118 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.410	FCPC Monthly Meeting Agenda	15 February 2021	<a href="#">20210215 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	
2.411	FCPC Monthly Meeting Agenda	15 March 2021	<a href="#">20210315 Fenny Compton PC Agenda.pdf</a>	Yes	Yes	

2.5	Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	2.51	Purchase orders raised for expenditure			Yes	Yes	
	2.52	Purchasing authority defined in Financial Standing Orders			Yes	Yes	
	2.53	Legal powers identified in minutes and/or cash book			Yes	Yes	
	2.54	Committee terms of reference exist and have been reviewed			Yes	Yes	

### 3 Risk Management

#### BIPC Emergency Plan

3.1	Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	3.11	FCPC - Emergency Plan	23 December 2020	<a href="#">FCPC Emergency Plan.pdf</a>	Yes	Yes	

#### Previous Internal Control Reports

3.2	Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	3.21	FCPC - Internal Audit Report	22 December 2020	<a href="#">20200331 FCPC Internal Audit Report.pdf</a>	Yes	Yes	
	3.22	Were recommendations from the previous Internal Audit Report implemented	22 December 2020		Yes	Yes	

#### Annual risk assessment review

3.3	Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	3.31	FCPC - Financial Risk Assessment	09 December 2020	<a href="#">FCPC Risk Assessment.pdf</a>	Yes	Yes	
	3.32	FCPC - Face to Face Meetings Risk Assessment	01 May 2021	<a href="#">FCPC Face to Face Meetings Covid Risk Assessment.pdf</a>	Yes	Yes	

#### Minutes signed, pages numbered & reviewed for unusual activity

3.4	Ref	Document Title	Meeting Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	3.401	FCPC Monthly Meeting Minutes	27 April 2020	<a href="#">20200427 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.402	FCPC Monthly Meeting Minutes	18 May 2020	<a href="#">20200518 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.403	FCPC Monthly Meeting Minutes	15 June 2020	<a href="#">20200615 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.404	FCPC Monthly Meeting Minutes	20 July 2020	<a href="#">20200720 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.405	FCPC Monthly Meeting Minutes	21 September 2020	<a href="#">20200921 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.406	FCPC Monthly Meeting Minutes	19 October 2020	<a href="#">20201019 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.407	FCPC Monthly Meeting Minutes	16 November 2020	<a href="#">20201116 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.408	FCPC Monthly Meeting Minutes	14 December 2020	<a href="#">20201214 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.409	FCPC Monthly Meeting Minutes	18 January 2021	<a href="#">20210118 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.410	FCPC Monthly Meeting Minutes	15 February 2021	<a href="#">20210215 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	
	3.411	FCPC Monthly Meeting Minutes	15 March 2021	<a href="#">20210315 Fenny Compton PC Minutes.pdf</a>	Yes	Yes	

3.5	Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	3.51	Regular reporting and minuting of bank balances			Yes	Yes	
	3.52	S137 expenditure minuted			Yes	Yes	

### 4 Budget and Precept

4	Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
	4.01	Annual budget to support the precept			Yes	Yes	
	4.02	Has budget been discussed and adopted by the Council			Yes	Yes	
	4.03	Any reserves earmarked			Yes	Yes	
	4.04	Any unexplained variances against budget			Yes	Yes	
	4.05	Precept demand correctly minuted			Yes	Yes	



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5 Payroll							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
5.01	Appointment confirmed	18 May 2020		Yes	Yes		
5.02	Contract of employment	18 May 2020		Yes	Yes		
5.03	Tax code issued			Yes	Yes		
5.04	PAYE & NI Evidence			Yes	Yes		
5.05	Software package for salary or external			Yes	Yes		
5.06	Who calculates the monthly pay and process for review			Yes	Yes		
5.07	P60 Issued			Yes	Yes		
5.08	Payslips issued			Yes	Yes		
5.09	Pension payments made			Yes	Yes		
5.10	Monthly pension statements sent to provider			Yes	Yes		
5.11	Annual Pension statement sent to pension provider			Yes	Yes		
5.12	Has the council approved the salary to be paid			Yes	Yes		
5.13	Other payments reasonable and approved by the Council			Yes	Yes		

Payroll / Staff Standing Orders & Procedures							
Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
5.101	FCPC - Appraisal Policy			N/A	N/A		
5.111	FCPC - Contract of Employment	18 May 2020		Yes	Yes		
5.121	FCPC - Grievance Policy			N/A	N/A		
5.131	FCPC - Job Description	18 May 2020		Yes	Yes		
5.141	FCPC - Staff Handbook			N/A	N/A		
5.151	FCPC - Staff Disciplinary Procedure			N/A	N/A		

6 Asset Control							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
6.11	FCPC - Fixed Assets Register	31 March 2021	<a href="#">FCPC Fixed Asset Register.pdf</a>	Yes	Yes		
6.12	Does the council keep a register of all material assets owned			Yes	Yes		
6.13	Value of individual assets included			Yes	Yes		
6.14	Inspected for risk and up to date inspection records exist			Yes	Yes		

Insurance cover sufficient and appropriate							
Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
6.21	FCPC - Insurance Policy	27 April 2020	<a href="#">I&amp;P Policy Schedule.pdf</a>	Yes	Yes		
6.22	Evidence of insurance review			Yes	Yes		
6.23	Evidence of Public and employee liability insurance			Yes	Yes		

7 Bank reconciliation							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
7.1	Is there a bank reconciliation for each account			Yes	Yes		
7.2	Evidence of quarterly reconciliation check as per Financial Regulations section 2.2			Yes	Yes		
7.3	Is the bank mandate up to date			Yes	Yes		
7.4	Bank statements and ledger reconcile			Yes	Yes		

9 Year End Procedures							
Year end accounts prepared on correct accounting process							
Ref	Document Title	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
9.101	FCPC - End of Year Accounts			Yes	Yes		
9.111	FCPC - Standing Orders & Direct Debits			Yes	Yes		
9.201	Bank statements and ledger reconciles			Yes	Yes		
9.211	Underlying financial trial from records to presented accounts			Yes	Yes		
9.221	Where appropriate, debtors and creditors properly recorded			Yes	Yes		
9.231	Has the council agreed, signed and minuted sections 1 & 2 of the annual return			Yes	Yes		
9.241	Internal Audit Cash Letter			Yes	Yes		

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	9.251	AGAR Part 1			Yes	Yes	
	9.261	AGAR Part 2			Yes	Yes	
	9.271	AGAR Part 3			Yes	Yes	
	9.281	End of Year Accounts			Yes	Yes	

10 Miscellaneous							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
10.1	Has the council adopted a code of conduct			Yes	Yes		
10.2	Is the general Power of Competence			Yes	Yes		
10.3	Are all electronic files properly backed up			Yes	Yes		
10.4	Do arrangements for public inspection of council's records exist			Yes	Yes		

11 Charities							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
11.1	Charities reported and accounted for separately			N/A	N/A		
11.2	Have the charity accounts been separately audited			N/A	N/A		
11.3	Have the charity accounts and Annual Return been filed within the legal time limits			N/A	N/A		

12 Burial Authorities							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
12.1	Payments received agree with burials in the financial year			Yes	Yes		
12.2	Fees levied as per the councils agreed scale of fees			Yes	Yes		
12.3	Are the Statutory Records correct			Yes	Yes		
12.4	Do all interment of ashes have a certificate of creation			Yes	Yes		
12.5	Have the necessary permits, permissions and transfer of Exclusive Burial Rights (EBR) been completed			Yes	Yes		

13 Income Control							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
13.1	Is income properly recorded and promptly banked			Yes	Yes		
13.2	Does the precept recorded agree to the Council Tax authorities notification			Yes	Yes		
13.3	Are the security controls over cash adequate and effective			Yes	Yes		

14 Petty Cash							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable			N/A	N/A		
14.2	Is petty cash expenditure reported to the Council			N/A	N/A	Letter for audit prepared	
14.3	Is petty cash reimbursement carried out regularly			N/A	N/A		

15 Parish Council Website							
Ref	Activity	Last Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
15.1	Standing orders up to date						
15.2	Financial Information up to date						