

Internal Audit Report

North Cadbury & Yarlington Parish Council

2019/20

Box Number:	Yes/No:	Comments
A	Yes	Agreed.
B	Yes	Agreed.
C	Yes	Risk assessment adopted at Annual Meeting.
D	Yes	The Clerk produces an annual report and recommendation for the precept.
E	Yes	Agreed.
F	Not Covered	I did not inspect the petty cash.
G	Yes	Monthly wages slip signed by the Clerk and end of year statement from HMRC
H	Yes	Agreed. (See comment)
I	Yes	Some missing, but confident they are done regularly.
J	Yes	Agreed.
K	Yes	Agreed.
L	Yes	I found evidence that the council correctly advertised – A copy of the notice is on the Council's website.
M	Not applicable	

Further comments / recommendations:

Annual Parish Meeting & Annual Council Meeting:

I note that the Annual Parish Meeting(s) are held on the same night as the Annual Council meeting / Council meeting and that the April Council meeting did not have a start time on the agenda / summons. Members need to know what time they are being summoned to a meeting for. Holding two meetings on the same night is not ideal as one will prejudice the other.

Asset Register (Box H):

It is the purchase price that should be recorded on the Annual Accounting Statement.

Payments to PCC:

In the latest advice from NALC they say that in their conversations with Government officials they have been informed that the Government doesn't intend to review the law in regards to if it is lawful for a Town / Parish council to make payments to the Church. The 1894 Local Government Act says such payments are unlawful.

Assets register:

The stationery items totalling £15.00 should be removed.

Money Transfers between Accounts:

The council should either authorise each transfer before they take place or formally give the clerk authority to carry out such transfers annually.

The Transparency Code for Smaller Authorities:

The Councils attention is brought to this document and the need for the Council to be complying with the code, in particular listing payments of over £100 on the website.

Bank reconciliations (Box I):

Only two in the folder (May & Aug) I am assured that it is normal practice that they are carried out quarterly, in line with financial regulations, and checked by the Chairman.

North Cadbury & Yarlington Parish Council has a very competent Clerk, working to a good standard. It is an active Parish Council and is to be commended.

SPritchard

Simon Pritchard

Local Council Audit Services

17th May 2020