

ACM BUSINESS SERVICES LTD

Internal Audit

Fairfield Parish Council

Year Ending 31 March 2020

Internal Auditor: Alessandra Marabese

Summary Checklist Report

This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

Internal Audit Summary Checklist Report for FAIRFILED Parish Council

Year Ending: 31 March 2020

Name of Council	Fairfield Parish Council	Name of Clerk to the Council	Katrina Henshaw
No. Of Councillors	7 (6 in post)	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£101,362
Electorate	2098		
Website	www.fairfieldparishcouncil.gov.uk		

Key Policies and Procedures Documentation Review									
Policy Details				Last Review					Auditor comments
	Policy Name	Adopted	Prepared by	Date	Approved by	Key changes	On website?	Copy taken	Key changes required at next review and recommendations
a.	Standing Orders v5.0	13/09/18	Clerk	12/03/20	Council		Y	Y	
b.	Financial Regulations v4.0	12/03/20	Clerk	12/03/20	Council	NALC Recommendations	Y	Y	Amendments made also on May 2019 post internal audit
c.	Grants Policy v3.0	13/02/20	Clerk	30/02/20	Council		Y	Y	None
d.	Risk Assessment of Internal Controls		Clerk	12/03/20	Council	Internal audit recommendations	Y	Y	None
e.	Equality and Diversity Policy	12/12/13	Clerk	14/11/19	Council		Y	Y	None
f.	Investment Policy	14/11/19	Clerk	14/11/19	Council		Y	Y	None
g.									

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1. Book-Keeping			Gov Sta	Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	1	Review of the ledger shows that accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	No	1	<p>Checks of the cashbook Excel spreadsheet for VAT totals confirmed that the cashbook and other accounts arithmetic were correct. Checks for allocation against correct nominal code show that some lines specifically 36, 49, 50, 62 and 78 have been allocated to administration but should be allocated to Wages.</p> <p>RECOMMENDATION: Best Practice - A member of Council to review cashbook entries on a regular basis or at year end so that any discrepancies can be identified and amended accordingly.</p>
1.3	Evidence of internal control?	Yes	2	<ul style="list-style-type: none"> • Internal audit – annual completed May 2019 • Risk assessment checklist – reviewed annually and up to date • Budgetary control and monitoring – quarterly and evidenced in minutes (July and October) • Bank reconciliation presented to council at regular meetings and actual documentation review by Chairman – quarterly
1.4	VAT evidence, recording and reclaimed?	Yes	2	<p>The Council is able to recover VAT through the Local Authorities and Similar Bodies Scheme.</p> <p>A claim for repayment of VAT is usually made 2 to 3 times a year. The latest claim made covered the period 01/04/19 to 31/12/19 and was for a repayment of £12,919.02. Previous claim covering 01/01/19 to 31/03/19 was for a repayment of £8,143.80 Repayment for 01/01/20 to 31/03/20 made post March 2020</p> <p>Testing indicated that VAT on income and expenditure had been correctly applied. There has not been a VAT inspection since the Clerk's appointment in 01/08/2013.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	1	See Detailed schedule in Compliance Testing Report.
1.6	Is S137 expenditure separately recorded and within statutory limits?	n/a		Fairfield council has adopted the General Power of Competence (re-approved May 2020)
1.7	Is S137 expenditure of direct benefit to the electorate?	n/a		Fairfield council has adopted the General Power of Competence (re-approved May 2020)

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2. Due Process			Gov	Comments & Recommendations
2.1	Standing Orders adopted since 2013?	Yes	2	None
2.2	Standing Orders reviewed during last financial year?	Yes	2	Standing Orders were last reviewed, updated and approved by Council at a meeting in on 12th March 2020 when no changes were made.
2.3	Financial Regulations adopted since 2013 (Incorporating provisions for securing competition and regulating tender process) and reviewed in last financial year?	Yes	2	Financial Regulations were last reviewed, updated and approved by Council in March 2020 minute ref. 427.1. Regulations will be reviewed and approved annually.
2.4	Financial Regulations properly tailored to Council?	Yes	2	The current Financial Regulations are based on the current NALC model Financial Regulations, adapted to suit the specific needs of the Council.
2.5	Equality and Diversity policy adopted?	Yes	5	Equality and Diversity Policy adopted by the Council in November 2020 minute ref.260.1
2.6	RFO appointed?	Yes	1	Katrina Henshaw was appointed as Clerk to the Council on 01/08/13, which included responsibility as the RFO.
2.7	List of member's interests held?	Yes	3	Member's interest are held by Central Bedfordshire Council and a link is available on the parish council website to the list of member's interest held by CBC (all are present).
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	3	The Clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website and parish council notice board. Agendas are issued on Fridays for Thursday meeting dates.
2.9	Purchase orders raised for all expenditure?	Yes	2	orders for goods and services are made by purchase order or contract with a purchase order number, unless an online order is required.
2.10	Purchasing authority defined in Financial Regulations?	Yes	1	The Financial Regulations stipulate that: <ul style="list-style-type: none"> • Clerk may make emergency purchases up to £200 (3.4) • Clerk is responsible for petty cash float up to £250 for the defray of operational and other expenses (6.21.a)
2.11	Legal powers identified in minutes and/or ledger?	n/a	3	N/A as council meets criteria for General Power of Competence.
2.12	Committee terms of reference exist and have been reviewed?	n/a	3	N/A. No committees of council exist see May 2019 minute ref. 22.1
2.13	Are arrangements in place to enable preparation of an accurate and timely statement of accounts in compliance with statutory obligations and proper practices?	Yes	1	Financial Regulations section 4 include details of arrangements in place and details also listed on Annual risk assessment

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3. Risk Management			Gov	Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	No	3	Minutes are prepared for all meetings of the Council, which meets 11 to 12 times per year. No unusual financial activity was found in the minutes reviewed. Council minutes are available to view on the Council's website.
3.2	Is an annual risk assessment carried out?	Yes	2/5	The Council has a Risk Assessment of Internal Controls checklist which is reviewed annually. Last reviewed March 2020 minute ref. 428.1. Health and safety risk assessments are carried out for specific events organised by the council e.g.: Apple day, Remembrance Day.
3.3	Is Insurance cover appropriate and adequate?	Yes	2/5	The level and range of insurance cover appears to be adequate for the size of the Council. £10M Employers' liability insurance £500k Appropriate level of fidelity guarantee insurance £10M Public Liability
3.4	Evidence of annual insurance review?	Yes	5	The insurance is renewed annually in May every year. Insurance cover is currently with specialist brokers Came & Company, who insure through AXA Insurance UK PLC for all insurances. Council agreed to the renewal of a 1year policy was taken out on 11 th April 2019 which expires on 14 th May 2020. Minutes make reference to the renewal price being competitive. An insurance review will be carried out in May 2020 RECOMMENDATION: Council considers a competitive review of insurance providers when next possible and look at multiple year 'deals'
3.5	Internal financial controls documented and evidenced?	Yes	5	The Council approved a Risk Assessment and Review of Internal Controls statement in March 2020, minute ref. 428.1. It is reviewed and approved annually. In addition, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations.
3.6	Minutes initialled, each page identified and overall signed?	Yes	3	Minutes of all Council meetings are currently initialled on each page of a master copy by the Chair of the meeting and the final page is signed and dated at the meeting when they are approved. Each minute is identifiable by a unique sequential number month on month. All pages of the minutes are sequentially numbered month on month.
3.7	Regular reporting and minuting of bank balances?	Yes	1	Bank balances are presented to Council at each meeting as part of financial reporting – see Bank reconciliations.
3.8	S137 expenditure minuted?	n/a	3	N/A as the Council has adopted the General Power of Competence.

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3. Risk Management			Gov	Comments & Recommendations
3.9	Is an Investment Policy / strategy in accordance with the MHCLG guidance in place?	Yes	1	Investment Policy adopted in November 2019 minute ref. 259.1
3.10	Are cheques or orders for payment signed by two elected members or are controls in place to ensure safe and efficient payment arrangements?	Yes	2	Financial Regulations, section 5, state that 2 members of council must sign cheques. Section 6 of the same allow for payment via bank transfer etc.
3.11	Have those responsible for risk assessment and internal controls undertaken any appropriate training during the last two years?	Yes	2	Clerk attended BATPC training for Transparency and Audits in February 2020

4. Budget			Gov	Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	1	A detailed budget is prepared annually by the Clerk in consultation with Councillors.
4.2	Has budget been discussed and adopted by Council?	Yes	1	The budget for the financial year being audited was reviewed and approved by the Council on 10 th January 2019 minute ref. 254.2. Precept also set at same time. The budget for 2020/2021 was reviewed and approved by Council on 9 th January 2020 minute ref. 337.2. Precept set at same time.
4.3	General Reserve Policy in place? Note: are general reserves between 3 and 12 months of Net Revenue Expenditure	No	1	No General Reserves Policy in place Reports show earmarked reserves at £149,347 and a balance carry forward of £179,347. This leaves £30,000 general reserves which falls within target between 3- and 12-months N R E <u>RECOMMENDATION</u> Council to create General Reserves Policy.
4.4	Level and purpose of earmarked or capital reserves reviewed?	Yes	1	The Council holds funds listed as earmarked reserves for major capital projects and is budgeting / precepting annually to cover the cost of these future projects e.g.: allotment provision. Reports show earmarked reserves at £149,347. A detailed list of projects with amounts required to complete and amounts set aside in reserves was reviewed. There is, in practice, no upper or lower limit to EMR save only that they must be held for genuine and intended purposes, and their level should be subject to regular review and justification (at least annually), and should be separately identified and enumerated. This requirement has been satisfied.
4.5	Is the actual spend v budget monitored during the year with corrective action taken when necessary?	Yes	1	The Clerk provides a regular update to Council. Minute refs all refer: 367.1 April 2019, 139.1 July 2019, 230.2 October 2019 and 337.1 January 2020. Any over/under spend on budget is approved by Council with funds journaled over.

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4. Budget			Gov	Comments & Recommendations
4.6	Any unexplained variances from budget?	Yes	1	All explained as per the Annual Return and from financial reports presented to Council. Variances form budget and decisions made to alter listed in minutes e.g.: minute ref 337.1
4.7	Precept demand correctly minuted?	Yes	1	The approved precept demand of £102,479 was forwarded to central Bedfordshire Council by the deadline, was correctly minuted ref. 337.2, and excluded any support grant (CTSG).
4.8	Has a financial appraisal been undertaken before the commencement of any significant financial project?	Yes	1	Project plans and financial appraisals have been undertaken for a number of significant financial projects. FPC is a relatively new council with projects such as allotment and cemetery provision.
4.9	Have any loans of long-term liabilities been assessed for affordability and relevant approvals obtained?	No	2	No loans undertaken by Council

5. Employees and payroll			Gov	Comments & Recommendations
5.1	Are contracts of employment in place?	Yes	3	The Clerk received a combined contract of employment and job description following appointment in August 2013. Contract reviewed and re-issued on 19/04/18 and based on NALC model contract.
5.2	Tax code issued/contracted out?	Yes	2	The Clerk is remunerated through the payroll (HMRC Tools) and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	2	The payroll confirmed that the Clerk's salary was subject to PAYE and NI. Payment made to HMRC monthly.
5.4	Has Council approved salaries paid?	Yes	2	The Council's payroll is completed in house using HMRC Tools software. The Clerk's salary is approved within the setting of the annual budget and as required throughout the year. It is based upon NJC pay scales and on agreed hours worked per month. The Clerk receives a net monthly payment, for which Council approve the salary payment on the expenditure payment approvals list.
5.5	Has the council met its pension obligations?	Yes	2	The Council is registered for pensions auto enrolment; however, the Clerk has chosen to opt-out of pension's auto enrolment and the Council therefore does not have set up a default pension scheme or make pension contributions
5.6	Other payments reasonable and approved by Council?	Yes	2	Other than the fixed monthly salary payment, the only other payment to the clerk was for travel in April 2019 for a sum less than £50
5.7	Does the Council have employers' liability cover?	Yes	2	The Council has employer's liability cover of £10M.
5.8	Minimum Wage paid?	Yes	2	The Clerk's remuneration exceeds both the applicable Minimum Wage and Living Wage.

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5. Employees and payroll			Gov	Comments & Recommendations
5.9	Disciplinary, Grievance & Complaints procedures in place?	Yes	5	The Clerk's contract of employment includes sections relating to grievance and disciplinary procedures which are in place.

6. Asset Control			Gov	Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	2	The Clerk is responsible for maintaining the manual asset register.
7.2	Is the asset register complete and up to date?	Yes	2	The asset register was up to date as at the financial year-end and is to be reviewed by Council in May 2020
7.3	Value of individual assets included?	Yes	2	A minimum value is not applicable for an asset to be listed on asset register.
7.4	Are community assets listed in the register e.g.: land?	Yes	2	Land and buildings assets are also shown on the Council's website and are listed in the asset register at £0 as suggested in the report from the External Auditor BDO in 2015
7.5	Inspected for risk and health and safety?	n/a	5	N/A
7.6	If any assets have been disposed of, have appropriate procedures been followed for disposal and for the use of resulting capital receipts if applicable?	n/a	2	N/A

8. Banking and Reconciliation			Gov	Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	1	Reconciliations are undertaken monthly for the bank accounts held by the Council: <ul style="list-style-type: none"> • Unity Trust (current) Account; bank statements received monthly. The main account for online, cheque payments and receipts. • Cash Plus Card; money transferred to it as required for internet purchases. Acts much like a petty cash account.
8.2	Reconciliation carried out on receipt of statement and reviewed by members of the authority?	Yes	1	All bank accounts are reconciled individually on receipt of statement. The Chairman reviews bank reconciliations on a quarterly basis.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	1	All balancing entries fully explained.

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8. Banking and Reconciliation			Gov	Comments & Recommendations
8.4	Is the bank mandate up to date and approved by members?	Yes	2	The Unity Trust bank mandate is updated and approved by the Council at the Annual Meeting in May and as required throughout the year. This mandate authorises 4 Council members as signatories: Cllrs Dack, Daffarn, Reader and Reynolds. Updated in March 2020 minute ref. 426.1 The Clerk is not an approved cheque signatory on the mandate. The Clerk is recognised by the bank for administrative and communication purposes and to set up transfer of funds and payments. All Council signatories on the bank mandate were still Council members at the end of the current financial year.
8.5	Has the authority approved the setting up of any new bank accounts and / or 'pooling / sweeping' of funds?	n/a	2	No new bank accounts set up in financial year. Note: The Cash Plus Card held by the Clerk is operated like a Petty Cash account. The card is topped up with £300 (or relevant amount if purchase is agreed by Council) as and when required and is used for approved purchases made online or those that would normally be paid for with cash e.g.: postage stamps. This avoids the Clerk having to make personal expenditure and reclaiming.
8.6	If held, do corporate credit cards have defined limits and are they cleared monthly by direct debit?	n/a	2	See above 8.5

9. Year-End Procedures			Gov	Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	1	Day to day and year-end accounts are prepared on a Receipts and Payments basis.
9.2	Bank statements and ledger reconcile?	Yes	1	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March has been prepared and will be reviewed and approved by the Council in May 2020.
9.3	Underlying financial trail from records to presented accounts?	Yes	1	The manual accounting system provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	1	Although not required to be recorded in the Receipts and Payments Accounts (i.e. cash based accounts), no outstanding debtors or creditors were identified at the financial year-end.
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	4	Section 1-Annual Governance Statement to be signed by the Council chair on 14/05/20. Section 2-Accounting Statements to be presented to the Council for signing at the meeting of 14/05/20.

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10. Miscellaneous			Gov	Comments & Recommendations
10.1	Has the Council adopted a Code of Conduct?	Yes	5	The Council adopted a Code of Conduct in 2013 (as per Central Bedfordshire Council) which was reviewed and readopted in March 2020 minute ref. 431.1.
10.2	Is eligibility for the General Power of Competence properly evidenced?	Yes	5	The Council meets the criteria for the General Power of Competence and this was re-adopted in in May 2019 minute ref. 21.1
10.3	Are all electronic files backed up?	Yes	5	The Council has Acronis software. Cloud back up is via One Drive and Acronis and there is a weekly back up put on a portable hard disc.
10.4	Do arrangements for the public inspection of records exist?	Yes	4	Notice of audit displayed as per external audit instructions (includes AGAR, declaration of 'unaudited' accounts and statement on how public rights can be exercised /notice of conclusion of audit and additional information from external auditor). Outside of this period, inspection of records can be undertaken by prior appointment.
10.5	Is the Council correctly registered with the Information Commissioner's Office (ICO) as a Data Controller for the provision of council services? Is DPO listed on certificate?	Yes	5	The Council is registered with the ICO - Certificate Number ZA020710 - end date 01/10/2020. The DPO is listed on the certificate.
10.6	Was the Annual Parish Council meeting held within the required timescales?	Yes	5	Yes
10.7	Is a Complaints Procedure in place?	Yes	5	Yes, last reviewed May 2018 RECOMMENDATION: Website to be updated with correct Complaints Policy version.
10.8	Is a Freedom of Information Policy in place?	Yes	5	Yes, last reviewed May 2018 RECOMMENDATION: Website to be updated with correct Policy and Procedure for Information Requests version. Policy to be reviewed and where necessary amendments made regarding inclusion of DPO details.
10.9	Have any significant events occurred during the financial year that need to be reflected in the statement of accounts	No	8	No

11. Trust funds inc. Charities where council is sole managing trustee			Gov	Comments & Recommendations
11.1	Charities reported and accounted separately?	n/a	9	N/A The Council is not a trustee, nor involved in the administration of any charity.
11.2	Have the Charity accounts been separately audited?	n/a	9	N/A
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	n/a	9	N/A

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12. Burial Authorities			Gov	Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	n/a		N/A
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	n/a		N/A
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	n/a		N/A
12.4	Do all internment of ashes have a certificate of cremation?	n/a		N/A
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	n/a		N/A

13. Income Controls and Debt Collection			Gov	Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	2	Receipts (acknowledgments) are issued for payments received, when requested. Cash and cheques are banked as soon as is practically possible. Outside of the precept and the VAT reclaim there is minimal other income e.g. contribution from Central Bedfordshire Council towards grass cutting, donations and Apple Day income.
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	2	The precept was received in the following instalments and recorded in the accounts: April 2019: £50,681 (50.0% of annual precept), September 201: £50,681 (50.0% of annual precept), The total precept received for 2019/20 was £101,362 as per the Central Bedfordshire Council notification.
13.3	Are security controls over cash adequate and effective?	Yes	2	Prior to banking, any cash and cheques (which are minimal) are kept by the Clerk in a lockable location her office, for which only she has a key. Cash from events is collated by the Clerk and a nominated Councillor and passed to the Clerk asap for banking.
13.4	Are debt monitoring arrangements in place?	n/a	2	N/A as no services invoiced for payment

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14. Petty Cash			Gov	Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	2	One petty cash float is operated by the Council for Apple Day. Money is banked on the first banking day immediately after the event. VAT receipts are obtained wherever possible. Apple Day expenditure appears as a separate item on the Cheque Listing report.
14.2	Is petty cash expenditure reported to Council?	Yes	2	Apple Day petty cash income and expenditure is presented to Council for approval. Note: Cash Plus Card statement reported to Council as and when received.
14.3	Is petty cash reimbursement carried out regularly?	n/a	2	N/A

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Internal and External Auditor Recommendations - Have points raised at the last internal and external audit been addressed?				
Prev Ref	Action Recommended		Gov	Actions taken and visible
2.3	Revision required to Financial regulation to include requirement to have an Investment Policy/Strategy.	√	7	Completed
2.5	Council should review the Equal Opportunities policy.	√	7	Equality and Diversity Policy adopted in November 2019 minute ref. 260.1
2.8	Agenda numbering sequence to be sequential month on month and reflect minute numbering for easier cross referencing.	√	7	Since May 2019 agenda numbering sequence is sequential mon on month and reflects minute numbering.
3.2	Council considers adding to their financial risk assessment other areas of risk e.g.: non-compliance to legislation, not updating Standing orders etc., Risk Assessment rating (likelihood x severity) and included evidence showing how areas of risk have been mitigated.	√	7	Risk Assessment on internal controls carried out in March 2020 and all recommendations added to the assessment.
3.4	Council considers a competitive review of insurance providers when next possible.	√	7	April 2019 minutes refer to the competitive price for 1-year insurance renewal. An insurance review has just been carried out and will be agreed at the May 2020 meeting.
3.6	Council should ensure that loose leaf minute pages are consecutively month on month (as they would be if in a book).	√	7	Since May 2019 pages of minutes are sequentially numbered
3.7	Bank balance to be part of regular financial reporting (perhaps add to bank reconciliation).	√	7	This is now reported monthly to Council
6.5	Council adopts a Grievance and Disciplinary Procedure.	√	7	Grievance Policy and Disciplinary Policy adopted in November 2019 minute ref. 262.1 and 263.1 respectively
8.2	Reconciling the cash book to bank statements should be reported to members, and each bank reconciliation made available for their scrutiny.	√	7	Actioned monthly and minuted
10.3	That a secondary back up of data on the Clerk's PC is undertaken to provide extra data security.	√	7	Cloud back up is via One Drive and Acronis and there is a weekly back up put on a portable hard disc.
10.5	The address of the DPO with the ICO to be amended.	√	7	Amended and certificate checked online with ICO
10.9	The Council is legally required from 01/04/18 to develop and adopt a formal Investment Policy / Strategy. This is known to be in progress	√	7	Investment Policy for 2019/2020 adopted in November 2019 minute ref. 259.1

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ANNUAL RETURN		Year Ending 31 March 2019	Year Ending 31 March 2020
1	Balances brought forward	211,027	194,452
2	+ Annual precept	93,528	101,362
3	+ Total other receipts	30,323	21,986
4	- Staff costs	10,431	15,194
5	- Loan interest/capital repayments	0	0
6	- Total other payments	129,995	123,259
7	Balances carried forward	194,452	179,347
8	Total cash and investments	194,452	179,347
9	Total fixed assets and long term assets	28,734	29,711
10	Total borrowings	0	0
11	Section 4 Annual return figures completed and cross referenced?		

Exercise of Public Rights - Previous year			Gov	Comments & Recommendations
Were the following published on the Council's website?				
1	All sections of the AGAR	Yes	4	
2	A declaration that the status of the statement of accounts was unaudited	Yes	4	
3	A statement setting out details of how public rights can be exercised	Yes	4	
4	A notice of the conclusion of the external auditors' review of the AGAR with relevant accompanying information	Yes	4	
5	Internal Auditor Report	Yes	4	

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TRANSACTION SPOT CHECK						
Check No.	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Transaction type	Invoice	Invoice	Invoice	Invoice	Invoice	Invoice
Supplier/Customer	Broxap	Ebuyer.com	Hislop	CSA Environmental	Namesco Ltd	2 Cool Promos
Invoice/Transaction No.	INV244735	24869653	6866	12991	6045196	1441
Invoice/Transaction date	22/03/2019	10/04/2019	09/05/2019	12/06/2019	18/07/2019	29/110/2019
Goods/services supplied	Bin and fixings	Toner cartridge	Grounds maintenance	Local Plan Policies	Domain name	Tumblers
Ledger date	01/04/2019	09/04/2019	10/05/2019	14/06/2019	18/07/2019	13/10/2019
Ledger Reference	3	8	18	41	51	114
Item/Budget heading	Equipment	Admin	Orchards	Admin	Admin	Recreation
Ref/cheque No.	Bank Transfer	Cash Plus	Bank Transfer	Bank Transfer	Cash Plus	Bank transfer
Authorised by	2 councillor signatures	2 councillor signatures	2 councillor signatures	2 councillor signatures	2 councillor signatures	2 councillor signatures
Order Minute Ref	14 Feb 19 Item 288 PO evidenced	Not required	Contract 94	Contract 73	None found	11 Jul 19 Item 120.1
Delivery evidence	Installed	Received	Service received	Service received	Service received	Yes
Payment minute ref	Item 367.11 2018/19	Item 45.5 2019/20	Item 45.5 2019/20	Item 138.3 2019/20	Item 190.6 2019/20	item 281-2 2019/20
Insurance value	718.95	n/a	n/a	n/a	n/a	n/a
Payment value	862.74	68.49	600.00	1260.00	179.99	573.60
Statement value	862.74	68.49	600.00	1260.00	179.99	573.60
Timely payment	Yes	Yes	Yes	Yes	Yes	Yes
VAT recorded	143.79	11.42	100.00	210.00	30.00	95.60
Power recorded in ledger	Litter Act 1983 ss5,6	Local Government Act 1972 s111	Open Spaces Act 1906 ss 9 & 10	Local Government Act 1972 c222	Local Government Act 1972 s111	Local Gov (MISC provisions) Act 1976 S19
Notes					No minute ref found approving purchase renewal however this is a required item therefore Clerk has power to purchase	
Pass	✓	✓	✓	✓	✓	✓

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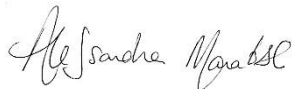
TRANSACTION SPOT CHECK						
Check No.	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>
Transaction type	Transfer	Salary	Invoice	Invoice		
Supplier/Customer	To Cash Plus Card	Katrina Henshaw	Olive Press	Fairfield Comm. Hall		
Invoice/Transaction No.	n/a	December wages	15822	F F Mar 20		
Invoice/Transaction date	15/11/2019	03/01/20	15/01/2020	28/02/2020		
Goods/services supplied	n/a	Salary	Leaflets	Hall hire		
Ledger date	15/11/2019	03/01/20	15/01/2020	03/03/2020		
Ledger Reference	120	140	151	181		
Item/Budget heading	Money to Cash Plus	Wages	admin	Grants Recreation		
Ref/cheque No.	Cash Plus	Bank transfer	Bank transfer	Bank transfer		
Authorised by		2 councillors signed	2 councillors signed	2 councillors signed		
Order Minute Ref		n/a	Contract 82	July 2017		
Delivery evidence	n/a	Service provided	Items collected	Service provided		
Payment minute ref	item 321.3 2019/20	Item 358.2 2019/20	Item 412.2 2019/20	Item 461.2 2019/20		
Insurance value	n/a	n/a	n/a	n/a		
Payment value	400.00	597.61	32.00	11.50		
Statement value	400.00	597.61	32.00	11.50		
Timely payment	Yes	Yes	Yes	Yes		
VAT recorded	n/a	n/a	0	0		
S137 recorded in ledger	n/a	Local Government Act 1972 s111	Local Government Act 1972 s111	Local Government Act 1976 S19		
Notes	Clerk transfers money to Cash Plus Card up to £400					
Pass	✓	✓	✓	✓		

Internal Audit Summary Checklist Report for FAIRFILED Parish Council

Year Ending: 31 March 2020

Comments
<p>The overall internal audit assurance rating is: VERY GOOD.</p> <p>A full report of audited areas is included above together with recommendations. I have also attached an Action Report including all recommendations.</p> <p>I have concluded that, on the basis of the programme of work undertaken this year, the Parish Council has maintained adequate and effective internal control arrangements. I have completed and signed the "Annual Internal Audit Report" in the year's AGAR, having concluded that the control objectives set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Parish Council.</p>

Acknowledgments
<p>Timely responses to all requests for information to be sent electronically for the audit have been greatly appreciated and the Clerk is thanked for her efforts.</p>

Internal audit carried out by	(signed) 	(print) Alessandra Marabese
Audit type (delete as appropriate)	ANNUAL	
Date	01/05/20	

For internal auditor's use only	
Annual Internal Audit Report form completed and signed	01/05/20
Internal audit report sent to Council	05/05/20

ACTION PLAN - Year Ending: 31 March 2020

2019/2020 Auditor Recommendations			
Ref	Action Recommended	Actioned	FPC Proposed action plan
1.2	Best Practice - A member of Council to review cashbook entries on a regular basis or at year end so that any discrepancies can be identified and amended accordingly.		
3.4	Council considers a competitive review of insurance providers when next possible and look at multiple year 'deals'		
4.3	Council to create General Reserves Policy.		
10.7	Website to be updated with correct Complaints Policy version.		
10.8	Website to be updated with correct Policy and Procedure for Information Requests version. Policy to be reviewed and where necessary amendments made regarding inclusion of DPO details.04/05/220		