

Weston On The Green Parish Council

Financial Year 2019-20

Year End Internal Audit Observations

Visit date: 21 May 2020

B This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	The Clerk is not CiLCA qualified	<i>It is understood the Clerk is not CiLCA qualified or undertaking the CiLCA qualification.</i>	The Council should consider whether the Clerk should be CiLCA qualified.	Medium	The Council's HR committee will consider the comments and discuss it with the Clerk and update the Council accordingly.
2	Invoices have not been verified in accordance with the Councils Financial Regulations	<i>The December 2019 invoice and payments sample confirmed the following: That the Council approved a list of payments at the 2 December 2019 signed meeting minute reference 19.347.12.</i> <i>The invoice sample confirmed these have not been initialed and dated as checked in accordance with the part 5.4 of the Council Financial Regulations.</i> <i>It was also noted that the Council Risk Register states the following;</i> <i>Cheques to be written by the Clerk following inspection of the invoices and signed by two Councillors as per agreement at a PC Meeting. Cheque, cheque counterfoil, invoice and schedule to be signed or initialed.</i>	The Council must ensure that invoices are verified as required by 5.4 of the Councils Financial Regulations.	High	The Council signed the invoice section on the agenda but it will ensure all invoices are initialed prior to payment going forwards.
3	Powers under which grants have been made are not clearly stated	<i>The Council awarded 4 grants during 2019-20. Three of the grants were considered and approved at the 10 October 2019 meeting minute references 19.345.9, 13 & 16 and one 2 December 2019 meeting minute reference 19.347.10.</i> <i>The Powers in which the grants were awarded is not specifically recorded in the minutes. These are recorded as donations.</i>	Council to ensure that, in future, the power under which grants are made are clearly stated.	Medium	The donations were made to village organisations in line with the Weston on the Green Parish Council Donations Policy in line with Section 137 of the Local Government Act. Going forward the minutes will state that the Council has used the power 137 of the LGA on all future donation requests.

D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	Council Minutes do not record the value of the precept to be raised	<i>The Council did not formally record the value of the Precept in the 23 January 2019 Full Council meeting minutes.</i>	The Council should ensure that the value of the precept to be raised is formally stated in the Minutes of the meeting at which the precept was set.	High	The value of the precept for the 2020-2021 financial year was stated for this year in the minutes (9th January 2020: 20.348.11) and we will ensure it continues to be stated in future years.
2	It was not possible to agree Year End trial balance to the Annual Return	<i>The payroll balance includes the bookkeeper, who is a contractor to the Council. This should be included as Other Expenses (Box 6) and not as Staff Costs (Box 4) of the draft Accounting statement.</i>	The Council must reconcile the Year End trial balance with the values included within the Annual Accounting Statements for Staff Costs and Other Expenses.	High	The bookkeeper costs will be removed from Staff Costs and placed under Other Expenses as highlighted. The Annual Return figures, prior to approval, will be updated to reflect this change.