

Weston-on-the-Green Parish Council

Financial Year 2020-21

Visit date: 16 June 2021

Year End Internal Audit Observations

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

Box No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	The Clerk is not CiLCA qualified	<i>It is understood that the Clerk is not CiLCA qualified.</i>	The Council should consider whether the Clerk should be CiLCA qualified.	Medium	Matter to be considered by the HR group.
2	The Council does not review bank signatory arrangements annually.	<i>It is understood that the Council review bank signatories after the Council elections.</i>	The Council to ensure that annual review of bank signatories is carried out. This is to be noted in the Council Meeting Minutes.	High	The bank signatories were approved in June 2018 following Parish Council elections. The Council will ensure that an annual review of bank signatories is undertaken at the 7th July 2021 Parish Council meeting and noted in the Council Meeting Minutes. Bank signatories will then be approved annually at the Annual Parish Council meeting and minuting procedures followed.

Box G Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.

Box No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	The value stated in Box 4 could not be agreed to a schedule of Staff Costs	<i>Please refer to J.</i>	The Council to review the value stated in Box 4 of the Annual Return and, if appropriate, amend it.	High	Box 4 on draft Annual Return is correct: a homeworking allowance was excluded from the Staff Cost figures and included in Box 6: All Other Payments. This allowance value had not been separated out in the Staff Costs figure in the original Trial Balance provided. An updated Trial Balance version has been provided already.

Box J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book

Box No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	It was not possible to agree the draft accounting statements to the draft values in the Annual Accounting Statements	<i>The Accounting Statement (Box 4) Staff Costs includes £234 expenses.</i>	Council to review the draft accounting statement values and agree them to the year end trial balance	High	Box 4 and Box 6 on the draft Annual Return are correct: a homeworking allowance was excluded from the Staff Cost figures and included in Box 6: All Other Payments. This allowance value had not been separated out in the Staff Costs figure in the original Trial Balance provided. An updated Trial Balance version has been provided already.