

# Annual Internal Audit Report 2019/20

Milton Abbas Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. SEE ATTACHED NOTE		✓	
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

30/06/2020

Name of person who carried out the internal audit

Mrs R Darkin-Miller LLB(Hons) BFP FCA

Signature of person who carried out the internal audit



Date

03/07/2020

\*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Milton Abbas Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed		Yes* means that this authority
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

08/07/2020

and recorded as minute reference:

08th July 2020 item 14

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

*Ron Woodh*

✚ Clerk

*ESellen*

**Other information required by the Transparency Codes** (not part of Annual Governance Statement)

Authority web address

[www.miltonabbaspc.org.uk](http://www.miltonabbaspc.org.uk)



## Section 2 – Accounting Statements 2019/20 for

Milton Abbas Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	11,545	20,555	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	14,860	15,700	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	9,103 RESTATED	25,920	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	3,322	3,342	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	NIL	NIL	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	11,631 RESTATED	19,395	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	20,555	39,438	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	20,555	39,438	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	51,186 RESTATED	51,575	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	NIL	NIL	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

08/07/2020

I confirm that these Accounting Statements were approved by this authority on this date:

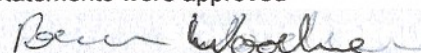
08/07/2020

as recorded in minute reference:

08th July 2020 item 15

+

Signed by Chairman of the meeting where the Accounting Statements were approved





**MILTON ABBAS PARISH COUNCIL**  
**Bourne View, Chapel Lane**  
**Winterborne Stickland**  
**Blandford Forum**  
**Dorset DT11 0NG**  
**Tel: 01258 880383**  
**miltonabbas@dorset-aptc.gov.uk**

01 July 2020

PKF Littlejohn  
sba@pkf-littlejohn.co.uk

To Whom It May Concern,

**MILTON ABBAS PARISH COUNCIL AGAR (3) 2019/2020**  
**SECTION 1 ANNUAL GOVERNANCE STATEMENT**

For the year to 31<sup>st</sup> March 2020, Milton Abbas Parish Council were unable to comply with items 1 & 4 of the Annual Governance Statement due to the sudden retirement of the internal auditor in May 2019. The approval and appointment of a replacement auditor caused a short setback in the timings for approval of the accounts by the Parish Council which took place on 1<sup>st</sup> July 2020.

The draft unapproved Annual Return was posted online in June and replaced with the audited and approved copy on 01/07/2020 at 9pm, meaning that at the commencement of the period for exercise of public rights, the audited and approved accounts were not available.

This year the audited and approved accounts will be online before the end of July and available throughout the period for exercise of public rights.

With respect to item 7, the Council have not yet implemented all the agreed recommendations from last years audit report, however the amended minutes will be approved on 8<sup>th</sup> July 2020 and the Clerk's contract and salary will be reviewed as part of the 2020 budget process.

Kind Regards



Elizabeth Sellen  
Parish Clerk  
Pp Milton Abbas Parish Council

Milton Abbas Parish Council Asset Register  
Land

DESCRIPTION	LOCATION	DATE ACQUIRED	VALUE
Jane's Wood	Hillside on north side of The Street	2003	£10,000.00
Millennium Green	Adj. to Playpark at Catherine's Well	1993	£5,000.00
Seymour Woodland	0.75 acre at top of The Street, to the north of Luccombe Hill.	1993	£500.00
Land at Catherine's Well	1.73 hectares/4.27 acres North of CW	Dec-11	£1.00
<b>TOTAL</b>			<b>£15,501.00</b>

Street Furniture

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST	CURRENT COST
5 seats (3 with plaques)	Outside Church	Not known	£1,057.00	
1 seat	Outside Post Office	Not known	£355.00	
Trissie Vanston bench	Old Village Hall Site	2005	£434.00	
2 picnic tables	Old Village Hall site	2002		£748.00
Noticeboard	Blandford Road	2009	£355.00	
Noticeboard	Outside church	Not known		£500.00
1 Picnic Table	Playpark	Not known		£374.00
1 Bench	Playpark	Not known		£500.00
Bus Shelter	Blandford Road	1993	£1,523.00	
Bandstand/Meeting Point with Electricity Supply	Millennium Green	Oct-17	£1.00	
Brick BBQ point	Millennium Green	Oct-17	£1.00	
2 Wooden picnic benches	Millennium Green	Oct-17	£1.00	
4 Fixed Wooden Benches (With Back)	Millennium Green	Oct-17	£1.00	
10 Fixed Wooden Benches (Without backrest)	Millennium Green	Oct-17	£1.00	
<b>TOTAL</b>				<b>£5,851.00</b>

TOTAL INSURANCE VALUE OF STREET FURNITURE - £25,738.49



Playpark, Catherine's Well, Milton Abbas

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST (exc VAT)
Double swing & seats	Playpark	1993	£934.00
Clatterbridge	Toddler Area	2002	£741.00
Chain & Pole	Toddler Area	2002	£237.00
Wobbly balance beam	Toddler Area	2002	£162.00
Playhouse & slide	Toddler Area	2002	£1,795.00
2 Springers	Toddler Area	2002	£1,100.00
Stepping logs	Toddler Area	2002	£309.00
Youth shelter	Over 12s Area	2004	£2,700.00
Fun box	Skatepark	2004	£1,500.00
Jump box	Skatepark	2004	£2,050.00
Quarter pipe	Skatepark	2004	£3,100.00
<b>TOTAL</b>			<b>£14,628.00</b>

TOTAL INSURANCE VALUE OF PLAY EQUIPMENT - £23,455.62

Sports Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Combined Football/Basketball goals with attached wide-end walls	Ballcourt Area)	2003	£5,956.00
Wooden fencing to Skatepark & Ballcourt area	Skatepark & Ballcourt Area	2004	£1,621.00
<b>TOTAL</b>			<b>£7,577.00</b>

Total insurance value of Sports Equipment - £8,373.21

Mowers, Machinery & Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Lawn Mower	Home of resident	2008	£780.00
Large Metal Shipping Container serving as Lockup	Millennium Green	Oct-17	£1.00
John Deere Ride on Mower X155R	Millennium Green	Oct-17	£1.00
Oleo Mac Serie G Push Mower Briggs & Stratton Quantum	Millennium Green	Oct-17	£1.00
Total Insurance Value of Mowing Equipment - £3000			£783.00

Gates & Fencing

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Gates & Fencing	Playpark	?	£1,370.00
Wooden fencing to Skatepark & Ballcourt area	Skatepark & Ballcourt Area	2004	£1,621.00
<b>TOTAL</b>			<b>£2,991.00</b>
Total insurance value of Gates & Fencing - £4,275.67			

Office Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	CURRENT COST
HP Envy Photo 7130 AIO W printer	Clerk's home	Mar-19	£61.63
Filing Cabinet	Clerk's home	2011	£1.00
TOTAL INSURANCE VALUE OF OFFICE EQUIPMENT £100			£62.63



Community Speedwatch Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Speed Detector, Reflective vests, clicker counter and warning signs	Residents Home	2014	£300.00
MSID Vario Radar Speed Sign with Solar Charging Capability	The Street, Milton Abbas 1month out of 3 (*1/3 Share with Wstickland)	Feb-19	£831.67
<b>TOTAL</b>			<b>£1,131.67</b>

TOTAL INSURANCE VALUE OF CSW EQUIPT £300

Defibrillators

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
ZOLL AED Plus Lay responder Defibrillator, with alarm, Heating, responder kit, sealed cabinet & Wall mounting	St James Church, Milton Abbas	Jul-18	£1,508.00
ZOLL AED Plus defibrillator & Call Push Rescue Training Kit	Doctors Surgery, Catherine's Well	Jan-19	£600.00
DefiSign / Aivia 200 Outdoor Cabinet	Doctors Surgery, Catherine's Well	May-19	£389.00
<b>TOTAL</b>			<b>£2,497.00</b>

TOTAL INSURANCE VALUE OF CSW EQUIPT £300

Grit Bins & Spreaders

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Heavy Duty Grit bin 400L x 2	C Well & Surgery	17/10/2013	£260.00
DCC Grit Bin		27/01/2017	£1.00
Earthway 2040Pi Plus Spreader	Residents Home	17/10/2013	£292.00
<b>TOTAL</b>			<b>£553.00</b>

Total Value of Assets

£51,575.30



Milton Abbas Parish Council  
Bank Reconciliation  
Year ended 31 March 2020

Bank Accounts

Current A/C	Lloyds	30-90-92	00594862	35,857	
Playpark A/C	Lloyds	30-90-92	01292789	3,006	
Reserve	Nationwide	1005/704	050 135	<u>1,159</u>	40,021

Plus Income not banked before 31 March

VAT refund on Play Park Expenditure	601	
Tsfr of precept	<u>2,500</u>	3,101

Less Unpresented Cheque No.

1260	15.60	
1261	283.67	
1263	283.67	
1264	601.00	
1265	<u>2,500.00</u>	3,684

Total	<u><u>39,438</u></u>
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Figure in Box 8, Section 1 of Annual Return	<u><u>39,438</u></u>
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Does total equal Box 8 in Section 1 of Annual Return?	Yes
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Milton Abbas Parish Council  
Explanation of Significant Variances 2019/2020

Box No.	This Yr <sup>(1)</sup> £	Last Yr <sup>(2)</sup> £	Diff <sup>(3)</sup> £	Diff <sup>(4)</sup> (%) ±	Explain (if <sup>(3)</sup> > £200 & <sup>(4)</sup> > 15% (Y or N))	Explanation (Ensure each explanation is quantified)	Amount £
1) Balances Brought Forward	20,555	11,545				Explanation of % variance from PY opening balance not required Balance brought forward agrees to restated 2018/2019 figures	
2) Precept	15,700	14,860	840	6 N			
3) Total Other Receipts	25,920	9,103	16,817	185 Y		One off receipts in 2019/2020 VAT rebate on previous year Play Park expenditure Street Fair Grant	15802 1000 16802
4) Staff Costs	3,342	3,322	20	1 N			
5) Loan Interest/Cap repmts	nil	nil					
6) All other Payments	19,395	11,631	7,764	67 Y		One off Expenditure 2019/2020 Play Park equipment refurbishment Net effect of 2018/2019 donations paid in 2019/2020 Increase in NDP expenditure (recoverable from Grants)	3469 985 3483 7937
7) Balances Carried Forward	39,438	20,555	18,883	92 Y		See Reserves Tab	
8) Total Value of cash and short term investments	39,438	20,555				Variance explanation not required	
9) Total Fixed Assets plus other long term investments & Assets	51,575	51,186	389	1 N			
10) Total Borrowings	nil	nil					

(1) Column for this year's figure

(2) Column for last year's figure

(3) Column (1) – Column (2)

(4) Column (1) – Column (2)) ÷ Column (2)



**Explanation for 'high' reserves**

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Legal Fees	2000		
Capital Investment	8000		
Maintenance of Land	1500		
Devolved Services	1500		
Play Park Improvemer	4000		
			17000
<b>General reserve</b>	22,438		
		22438	
<b>Total reserves (must agree to Box 7)</b>			39438



FINAL

Internal audit report 2019/20

Visit 1 of 1

# MILTON ABBAS PARISH COUNCIL

Date: 3<sup>rd</sup> July 2020

Report author: R Darkin-Miller  
Email: [r.darkin@darkinmiller.co.uk](mailto:r.darkin@darkinmiller.co.uk)

## **Introduction**

This report contains a note of the audit recommendations made to Milton Abbas Parish Council following the carrying out of internal audit testing on the 30<sup>th</sup> June 2020.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as supplemented by the additional testing set out in the AIAR of the AGAR 2018/19.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

## **Audit Opinion**

The internal audit for 2019/20 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

Many of the Council's current financial controls are operating effectively. However, following the completion of the testing to date I consider that there is one area of weakness which are sufficiently material to warrant a "no" answer in the Annual Internal Audit Report section on the Annual Return. The report is therefore satisfactory with the exception of the following item:

### **L: Public Rights**

The Council approved its 2018/19 Annual Governance Statement and Accounts on 01/07/19 last year, which was after the statutory deadline for approval of 30/06/19. The approval came on the day that the public rights period was due to commence (which was also the first day of the 2019 statutory public rights period: 01/07/19), and 7 days after the Council's public rights period commenced (24/06/19). I checked the website during the statutory audit period, and found that s.1 of the AGAR was blank, and s.2 was unsigned. This information was corrected during the rights period. The Clerk has confirmed that the requirements of the Public Rights exercise will be followed in 2020.

The External Auditor has confirmed that in order to pass this test, the Council must be able to evidence via a website audit trail that it uploaded the relevant information to its website at least one day before the start of the public rights period, and that the information remained on its website for the duration of the period. The Council's website has an audit trail, and advice is being sought from the External Auditor as to whether or not the trail provided is sufficient.



### Audit Recommendations

Recommendations made during the audit are shown on in appendix one to this report.  
Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	1
Medium	2
Low	2
Information	2
TOTAL	7

I would like to thank Elizabeth Sellen, Parish Clerk, for her assistance during this audit.

**Darkin Miller Chartered Accountants**  
**2019/20 INTERNAL AUDIT OF MILTON ABBAS PARISH COUNCIL**  
**FINAL REPORT: 1<sup>st</sup> JULY 2020**

**Appendix 1 – Recommendations and Action Plan**

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
2.1 – Annual VAT claim	<p>I checked to see that VAT on payments had been identified, recorded and reclaimed. I found that VAT was correctly identified for all samples selected, but no VAT has been reclaimed since 31/03/18. £15k of VAT was refunded by HMRC during the year following a claim for input VAT from 01/04/16 - 31/03/18. £3.4k of VAT is due in relation to 01/04/18 - 31/03/20.</p> <p>I recommend that VAT returns are made annually in order to ensure that input VAT is recovered as soon as possible.</p>	L	VAT to 31032020 to be recovered in August 2020 and annually from now on		
3.1 – Deadlines for accounts approval and public rights	<p>I reviewed the minutes to confirm that there was no unusual financial activity. I noted that the Council approved the 2018/19 AGAR on 01/07/19, which was outside the statutory deadline of 30/06/19, and which meant that the Council was also unable to comply with its 2019 public rights requirement to include the first two weeks in July as part of the public rights period. Note that the public rights information published was not compliant with the requirements (see 12.1 below for detail).</p> <p>The Clerk has confirmed that the 2019/20 AGS notes</p>	H	MAPC intend to comply with statutory deadlines for annual return and audit from now on, deviation was as a result of retiring auditor and considered a one off occurrence		



	the control weaknesses. The Council is on track to approve the accounts by the 2019/20 deadline of 31/08/20, and to comply with the date requirements for public rights for 2020 (which, due to Coronavirus, has no set dates but must start before 01/09/20 and run for 30 working days).				
3.2 – External Auditor	<p>I recommend that the Council ensures that it complies with the statutory deadline for the accounts approval, and that it complies with the requirements for public rights.</p> <p>Minute 15 of the Council meeting 11/03/20 notes the appointment of the Internal Auditor, but refers to them in error as the External Auditor. PKF Littlejohn is the Council's appointed statutory External Auditor.</p> <p>I recommend that either the minute be approved, or that a correction is noted at the next Council meeting.</p>	L	Minutes of 11032020 amended and submitted for approval at meeting of 08072020		
7.1 – Hourly rate	<p>I checked to see that the salary paid agreed with that approved by Council. The amount paid currently reflects the 2017/18 salary for that salary point (so the nationally agreed pay award has not been paid for 2018/19 or 2019/20). Councillors agreed during the 2018/19 internal audit that they would review whether the annual pay awards should apply to the Clerk's contract.</p> <p>The difference in hourly rates as between 2017/18</p>	M	Clerk's salary, including pay scale, overtime and contract to be incorporated into budget setting process for 2021/2022 starting October 2020 so as not to affect the existing budget for 20/21		

	and the amounts due in 2018/19 and 2019/20 has resulted in a potential underpayment of £404.82 across the two financial years.  I recommend that the Council clarifies whether the nationally agreed pay award increases apply to this employment.				
10.1 – Implementation of agreed audit recommendations	<p>The Council implemented the majority of agreed recommendations from 2018/19 during the year. However, 3 recommendations relating to payroll were not implemented. One has been re-raised above.</p> <p>I recommend that the remaining 2 recommendations (that the Council considers the use of the model Clerk's contract of employment, and that it formally minutes any overtime to be paid to the Clerk) are implemented as soon as possible.</p>	M			
10.2 – Adjusted errors	<p>The following adjustments were made to the draft accounts:</p> <p>1. The 2018/19 comparatives for other receipts and payments were reduced by £1k to eliminate internal transfers. Other receipts and the balance at bank were increased by £1 in relation to bank interest received during the year (due to roundings, this had no impact on the reserves figure presented in the AGAR). Fixed Assets was increased by £10 to recognise 10 community or gifted assets held at nominal value as per the Practitioner's Guide.</p> <p>2. The 2019/20 figures for other receipts and</p>	Info			



	payments were reduced by £4.2k as the amount related to a grant received in error, which the Council repaid.				
12.1 – Public rights	<p>I checked to see that the Council had correctly provided the proper opportunity for the exercise of public rights as per the Accounts &amp; Audit Regulations. In the absence of any guidance from External Audit, I checked the proposed public rights dates, and the information published on the Council's website. I found that the Council did not approve the accounts until after the start of its public rights period in June 2019, and that the initial information published included a blank s.1 and an unsigned s.2 of the AGAR. As a result, the Council has failed the public rights test. A recommendation has been made above at 3.1.</p> <p>The External Auditor confirmed after the testing was carried out that in order to prove compliance, Councils had to have a website audit trail which proved that the relevant information was on its website from at least one day before the start of the rights period until at least one day after. The Council uses Wordpress, which shows that the post for 'Notice of Public Rights &amp; Publication of Annual Governance &amp; Accountability Return' was published on 24 June 2019. It is not clear whether or not this information is sufficient for future years, so I have sought the External Auditor's views, and will advise the Clerk accordingly in due course.</p>	Info			

Internal Auditor note on test L:

The Council approved its 2018/19 Annual Governance Statement and Accounts on 01/07/19 last year, which was after the statutory deadline for approval of 30/06/19. The approval came on the day that the public rights period was due to commence (which was also the first day of the 2019 statutory public rights period: 01/07/19), and 7 days after the Council's public rights period commenced (24/06/19). I checked the website during the statutory audit period, and found that s.1 of the AGAR was blank, and s.2 was unsigned. This information was corrected during the rights period. The Clerk has confirmed that the requirements of the Public Rights exercise will be followed in 2020.

The External Auditor has confirmed that in order to pass this test, the Council must be able to evidence via a website audit trail that it uploaded the relevant information to its website at least one day before the start of the public rights period, and that the information remained on its website for the duration of the period. The Council's website has an audit trail, and advice is being sought from the External Auditor as to whether or not the trail provided is sufficient.



R Darkin-Miller LLB (Hons) BFP FCA 03/07/20