

Burwell Parish Council

Interim Internal Audit 2022-23

Summary of work carried out, conclusions and recommendations

Internal control objective	Work carried out	Conclusions	Recommendations
<p>A Appropriate accounting records have been kept properly throughout the year.</p>	<p>We have reviewed the accounting system and have checked that information is recorded accurately and promptly.</p>	<p>Appropriate accounting records have been maintained throughout the year.</p>	<p>None – the system is working satisfactorily.</p> <p><i>Council Response:</i></p>
<p>B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</p>	<p>We have reviewed the Financial regulations which we consider to be adequate for the council's activities. We have tested a selection of purchases agreeing them to supporting documents and confirming they have been treated correctly for VAT.</p>	<p>The Financial Regulations have been reviewed during the year are being followed correctly. There is adequate evidence for expenditure and VAT is treated correctly.</p>	<p>None – the system is working satisfactorily</p> <p><i>Council Response:</i></p>
<p>C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>We have reviewed the Risk Registers and given consideration as to whether all significant risk have been identified, correctly assessed and appropriate actions taken to mitigate the risk.</p>	<p>The Risk Register is comprehensive covering all areas of activity for the Council. Risks have been adequately assessed and have been considered recently.</p>	<p>None – risks are being adequately assessed and actioned as necessary.</p> <p><i>Council Response:</i></p>

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<p>D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>We have examined the budgetary process and we have reviewed the management accounts for actual and budgeted figures. We have considered the level of reserves.</p>	<p>There are reasonable explanations for the variances between actual and budget. We consider that the level of reserves is reasonable for a Council of this size.</p>	<p>None – the system is working satisfactorily.</p> <p><i>Council Response:</i></p>
<p>E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>We have confirmed the precept due for the year and agreed its receipt. We have reviewed the income received, considered whether there were any apparent omissions and have agreed the treatment of VAT.</p>	<p>Precept and other income have been recorded accurately and in line with expectations. All income sampled has been accounted for appropriately including VAT.</p>	<p>None – the system is working satisfactorily.</p> <p><i>Council Response:</i></p>
<p>F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</p>	<p>We have considered the level of petty cash held along with the level of transaction during the year.</p>	<p>The level of petty cash held during the year was minimal. We see no reason for the Council to keep a large amount of cash on a permanent basis and are aware of the Council's plan to remove petty cash altogether.</p>	<p>None – the system was working satisfactorily during year and petty cash to be discontinued at year end.</p> <p><i>Council Response:</i></p>

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G Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	We have tested the payroll for a specific month for correct deductions and have considered variances on gross salaries across the year. We also tested that the payments of net salaries and deductions were made by the required dates.	Payroll is operated in a satisfactory manner. Deductions are being correctly calculated, and variances have been adequately explained.	<p>None – the system is working satisfactorily.</p> <p><i>Council Response:</i></p>
H Asset and investments registers were complete and accurate and properly maintained.	We have reviewed the fixed asset register and have considered additions and disposals during the year.	We have verified significant additions and found them to be accurate. We are aware of the Council's plans to utilise the Scribe fixed asset functionality to improve the recording of assets going forward.	<p>None – the council adopted the recommendations from last year and the register is kept up to date</p> <p><i>Council Response:</i></p>
I Periodic and year-end bank account reconciliations were properly carried out.	We have reviewed the bank reconciliation for the year end.	Bank reconciliations are properly prepared on a quarterly basis.	<p>None – the system is working as required.</p> <p><i>Council Response:</i></p>

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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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	We have reviewed the accounting statements prepared during the year to ensure they have been prepared correctly on an income and expenditure basis and are adequately supported.	Accounting statements have been prepared on an income and expenditure basis. We are satisfied that there is an adequate audit trail from the accounting records to the accounting statements and to the Annual Return. We have checked that debtors and creditors are appropriate to the activities of the Council.	<p>None – the system is working satisfactorily.</p> <p><i>Council Response:</i></p>
K If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt.	We have confirmed the Council was subject to a limited assurance review in 2021/22.	The Council was not exempt from limited assurance review in 2021/22.	<p>None – Council was subject to limited assurance review as required in 2021/22.</p> <p><i>Council Response:</i></p>
L The authority publishes the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website to confirm it is meeting the requirements of the any relevant regulations.	Our testing has found that the council is meeting its publishing requirements on a free to access website in all other respects.	<p>None – The Council published the required information on a free to access website.</p> <p><i>Council Response:</i></p>

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M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	We have reviewed the notice announced in the summer of 2022 and have considered this along with Sections 1 and 2 of the 2021/22 AGAR.	Sections 1 and 2 of the 2021/22 AGAR were approved on the 28 June 2022, which was after the announcement of the public rights period. The period was also 31 working days rather than the recommended 30 days. The Council has therefore not met its obligations to allow the public to inspect the financial records in line with the requirements of the Accounts and Audit Regulations.	<p>The Council should ensure Section 1 and 2 of the AGAR are approved prior to the announcement of the public's right period and that the period is 30 working days exactly in accordance with the instructions on page 1 of the AGAR and the Accounts and Audit Regulations.</p> <p><i>Council Response:</i></p>
N The authority has complied with the publication requirements for 2021/22 AGAR.	We have reviewed the documentation published by the Council in relation to the 2021/22 AGAR.	All necessary information has been published by the required dates, The Council has therefore met the publication requirements for the 2021/22 AGAR.	<p>None - The Council has met its publication requirements.</p> <p><i>Council Response:</i></p>
O Trust funds (including charitable). The council met its responsibilities as a trustee.	There are no Trust funds	Not applicable	<p>Not applicable</p> <p><i>Council Response:</i></p>