

## Brookenby Parish Council

### Annual Governance and Accountability Internal Audit Report 20/21

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	Meetings are being called correctly, even through the Covid pandemic.  All agendas and minutes have been uploaded onto the website.  Minutes are signed off at the following meeting.
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	All correctly accounted for, much improved on last year.
VAT	Where applicable correctly recorded and reclaimed for previous year.	£800 of VAT was reclaimed in March.
Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	No Sales.
Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	N/A
Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and supported by paperwork trail.	Payments are reported at each meeting. Improved Financial reports were developed through the year and are comprehensive and reported to Council.  These new have correct details and are not ambiguous.

Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	There is no Personnel Committee, staff matters are handled by Council as and when required e.g. appointment of Clerk.  No contract exists for the Clerk or Caretaker.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	Payment is made in accordance with hours worked.  An accountant is used for payroll payments.  Estimated wages were paid during Covid, due to the Council not meeting regularly.
Governance	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually.	The new Clerk has produced a useful Council handbook with relevant documentation that is extremely useful.  Delegated Powers were not required to be used through the Covid Pandemic  The Council now has a comprehensive set of polices in place, that were adopted in January 2020, that are current and have review dates set.  The Code of Conduct was formally adopted.  A new website has been crated to ensure accessibility compliance.  The Council has adopted the GPC.
Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	No petty cash.
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring	The budget was agreed in Jan 21, there had also been an informal meeting in Nov 20 to plan spend for the following year.

		General reserves have been reviewed and are set around 50%.
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council	Bank balances are reported at each meeting.  Reconciliations and a finance reports are presented to the Council at each meeting.
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability	An Asset Register needs completing.  The Council's risks have been reviewed.  Insurance levels are currently being reviewed  Payments are paid online by the Clerk following approval by the Council of the Schedule of Payments.
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	Correct.  Recommendations have been considered and there is evidence of actions taking place.
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in Jan 21 and sent to WLDC.
Section 137	That it is separately recorded and cap adhered to.	GPC has been adopted and made a donation for a wreath.
Other notes		

Recommendations:

- The Council should consider the need for a Personnel Committee, this is seen as good practice by the Local Associations
- A contract of employment should be produced for all staff
- An Asset Register needs completing
- Consider adopting an Adults Safeguarding and Child Protection Policy

General Overview:

Governance and compliance is much improved over the last year and gives no cause for concern due to the direction things are moving. Transparency of Council decisions is clear and backed up by a comprehensive set of adopted policies.



Andy Hopkins  
Internal Auditor