

Annual Internal Audit Report 2019/20

TYSOE 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.	N/A		
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")	N/A		
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.	✓		
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

Name of person who carried out the internal audit

7/7/2020

J. W. Woolliscroft AUDITOR

Signature of person who carried out the internal audit

REDACTED

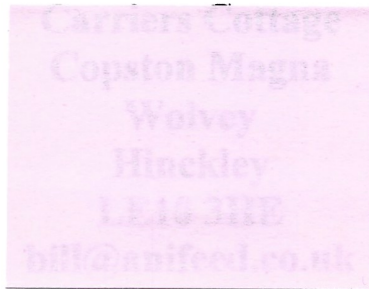
Date

7/7/20

*If the response is 'no' you must include details of the weaknesses identified 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).

J W Woolliscroft



25.7.20

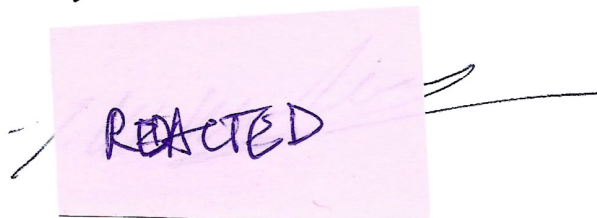
To whom it may concern.

It has been brought to my attention that I filled in the AGAR form, page 4 section H incorrectly, when completing my internal Audit for Tysoe Parish Council on 7th July 2020.

I marked this section as not applicable, as applied to investments, as this council has no investments. However, I omitted to acknowledge that the asset register was in place and correct. This had been covered by my audit and had been passed as acceptable.

I apologise for the inconvenience this oversight may have caused and can confirm the remainder of the form and internal audit report are correct.

Yours sincerely



Mr J W Woolliscroft

J W Woolliscroft

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Tysoe Parish Council Internal Audit 7th July 2020

Additional comments to the Annual Audit Report

The standard of record keeping, and policies and procedures was excellent, and all the documents required were easily available.

The following points need to be investigated and addressed.

- Internal financial checks and controls are in place, but these are not minuted.
- The Standing orders and the Financial regulations need to be reviewed and this minuted, at the rescheduled AGM.
- No evidence of a transparency code being in place was available.
- Playground risk assessment.

I gather the process for this to be carried out and recorded is under review.

- There is no Disaster Recovery Plan in place, this needs to be addressed, in particular to regularise off site data storage.
- Forward Budget.

This was in place but needs to be extended to cover a period of 3 years.

- Precept: The budget discussions and the resulting precept requirement was minuted but not the authorisation for the precept request.
- A contract of employment for the Clerk is in place, but a process and timetable for appraisal and salary review needs to be initiated
- No Grievance and Disciplinary procedure is currently in place.
- Loan repayments due were not included in the forward budget.

- No paperwork was available from last years internal audit and audit.
- It was noted that the Code of Conduct is to be reviewed following updates from NALC.
- It would be beneficial to revisit and regularise the review dates of all policies and procedures.

I was pleased to hear that the Clerk is to commence her CILCA training.

It was noted that following a random check of ledger entries, the Clerk is very efficient in her computerised financial record keeping.

It must be said that considering the considerable complexities of the Council records and her recent appointment, the Clerk demonstrated an excellent and well- kept set of records.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bill Woolliscroft', with a long horizontal flourish extending to the right.

Bill Woolliscroft