

North Cadbury & Yarlington Parish Council

Internal Audit Report 2020/21

Box Number:	Yes / No:	Comments:
A	YES	Agreed.
B	YES	Agreed.
C	YES	Agreed.
D	YES	Agreed.
E	YES	Agreed.
F	N/A	The Council does not operate a petty cash system.
G	YES	Agreed - See report for comment.
H	YES	Agreed – See report for comment.
I	YES	Agreed.
J	YES	Agreed.
K	YES	Agreed.
L	YES	Agreed.
M	YES	Agreed.
N	YES	Agreed.
O	N/A	The Council does not act as a trustee

Internal Auditors Summary Report: Year Ending 31st March 2021

I have examined the accounts, minutes and supporting paperwork for North Cadbury Parish Council year ending 31 March 2021.

The Council's internal controls, governance, and accounting is of a good standard.

The paperwork is easy to navigate. You have the appropriate insurance cover in place. You have a nice new website is well maintained with all the relevant information.

You have a competent Clerk who has helped steer the Council through the most extraordinary year of a global pandemic.

Comments not affecting my opinion - Internal Audit 2020/21:

1. VAT reclaim:

I am not convinced that the Council can reclaim the VAT on the SLCC invoice as the invoice is not addressed to the Council, nor is it for the amount you are claiming it is for. Best bet for any Clerk that has more than one Council is for one of the Councils to be the primary Council and that Council invoices the others for their share of Clerking costs such as training events.

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2. P60 – Box: G

The Clerk should print off two P60 each year, one for her records, one for the folder.

3. Assets Register – Box: H

This can be improved by adding in more information as the location of each asset.

4. Unlawful payments:

It is interesting that the Internal Audit form does not ask the question if all the payments made were lawful or not. For a payment to be lawful the Council must be able to demonstrate the power that was used to make the payment and that this payment was not against the law.

I note that the Council received and agreed with my last Internal Audit report on the 27th May 2020 and then at the same meeting voted to make two payments to local PCCs of £1,200 & £500. It seems that the Parish Council cannot have accepted my Internal Audit report as I had pointed out that such payments were unlawful.

Simon Pritchard
Local Council Audit Services
14/06/2021