

15 April 2021

Recommendations

Minutes of meetings

- All minutes have been approved at the next Council meeting ,but they have not been physically signed and initialled as all meetings have been held remotely and the Council has deemed it an unnecessary risk to travel to arrange to have the minutes signed. It is recommended that the Council make provision for the unsigned minutes to be signed by the Chair as soon as possible.

Bank and cash

- Two bank statements are missing, copies should be requested from the bank
- The TSB account that is not in used should be discussed by the Council and closed if it is not needed.

Risk assessment and insurance

- The Council should formally consider the level of insurance required annually when it is renewed.

Transparency

- The Council is not currently complying with the Transparency Code for Smaller Authorities - December 2014 and should take appropriate steps to comply as soon as possible

Year end checks

- Box 11 on the Annual Governance Statement should be ticked "no"

Other matters to be brought to the Council's attention

The Annual Internal Audit Report was completed with positive responses to all relevant objectives except for:

Objective	Explanation
F	No petty cash held
L	The Council is not currently complying with the Transparency Code for Smaller Authorities - December 2014 for the year ended 31 March 2020. Explanations for variances, year end bank reconciliation, details of all items of expenditure over £100 have not been published.
O	The Council is not a sole managing trustee

Audit Opinion

Based on the tests I have carried out during this internal audit review, in my view, the internal control procedures in operation are adequate to meet the needs of Ashwick Parish Council.

Next steps

This report should be noted and taken to the next meeting of the Parish Council. The Council should decide what action will be taken on the matters I have raised.



Bridget Bowen FCA

Internal auditor