

The Lee Parish Council - Internal Audit Report 2018-19



Audit Observations

Audit date	Priority	Observation	Recommendation	Status	Comments
8 July 2019	H	The Council did not approve the Annual Governance Statement prior to approving the statement of accounts as required under Regulation 6 (4) of the Accounts and Audit Regulations 2015. (These were approved at the same meeting, but the Accounting Statements were approved prior to approval of the Annual Governance Statement)	The Council MUST comply with Accounts and Audit Regulation 6 (4) which states "The annual governance statement, referred to in paragraph (1)(b) must be— (a) approved in advance of the relevant authority approving the statement of accounts"	Pending	
	H	The precept was approved 9th January 2018. The minutes do not state the precept value. The budget was approved after the precept on the 13th March 2018, the minutes do not state the value of the budget however the budget papers are attached to the minutes.	The council must ensure that the budget is approved prior to the setting and approval of the precept. As identified in last years 2017-18 audit the precept value was not recorded in the minutes this has occurred again for 2018-19.	Pending	
	H	The Council maintains an asset register, however it was not possible to agree the value of the assets listed to the total value stated in the Annual Return	The Council must review the asset register and agree the value of the assets listed to the value stated in the Annual Accounting Statements.	Pending	
	M	The Council has not reviewed its Standing Orders	The Council should review and, if necessary, update its Standing Order on an annual basis.	Pending	
	M	Copy of Standing Orders were not provided to the auditor	Copy of Standing Orders to be provided to the auditor	Pending	

	M	The council generates income through the rental of allotments. It was not possible during the audit to review a current schedule of fees and charges for the allotments.	The Council to provide the auditor with a copy of the approved fees and charges for the allotments.	Pending	
	M	The clerk's employment contract is unsigned.	The council should ensure that employment contracts are signed by both parties in accordance with the standards.	Pending	

Priority

H	High Priority: Potential of legal or regulatory non-compliance or risk of significant financial or reputational impact
M	Medium Priority: Potential for operational impact, medium risk of financial or reputational impact
L	Low Priority: Issues that the Council should be aware of, or that have been resolved. No further action required.



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