

<b>Client</b>	<b>The Lee Parish Council</b>	
<b>Clerk:</b>	Hayley Farrelly	
	<b>Name</b>	<b>Date</b>
Prior Year Audit Signed	Paula Sakalla	25 June 2020
Pre Audit	Andrew Adlam	28 May 2021
Year End Auditor 1		
Year End Auditor 2	Paula Sakalla	17 June 2021
Reviewed by	Kevin Rose	19 June 2021

Complete  
 Yes  
 Yes  
 No  
 Yes  
 Yes

**Internal Audit Summary**  
**Financial Year 2020-21**  
**Year End Audit**



**Negative Analysis**

Annual Return – Compliance with Requirements		Not checked	Not applicable	Positive	Negative	Statutory Non-Compliance	High	Medium	Low
<b>Box A</b>	<b>Appropriate accounting records have been kept properly throughout the year.</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Accounting system	0	0	2	0	0	0	0	0
	Record keeping	0	0	2	0	0	0	0	0
	Minutes	0	0	1	0	0	0	0	0
	Other		0	0	0	0	0	0	0
<b>Box B</b>	<b>This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</b>	<b>10</b>	<b>13</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Financial Regulations & Standing Orders	0	0	11	0	0	0	0	0
	RFO	1	0	2	0	0	0	0	0
	Powers	2	0	1	0	0	0	0	0
	Payment Controls	4	7	1	0	0	0	0	0
	Expenditure Controls	1	0	0	0	0	0	0	0
	VAT Compliance	2	0	0	0	0	0	0	0
	Loan Payments	0	1	0	0	0	0	0	0
	Procurement Controls	0	2	2	0	0	0	0	0
	Grants	0	3	0	0	0	0	0	0
	Other		0	0	0	0	0	0	0
<b>Box C</b>	<b>This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Risk	0	0	3	0	0	0	0	0
	Minutes	0	0	1	0	0	0	0	0
	Insurance	0	0	2	0	0	0	0	0
	Internal Controls	0	0	2	0	0	0	0	0
	Other		0	0	0	0	0	0	0

Annual Return – Compliance with Requirements		Not checked	Not applicable	Positive	Negative	Statutory Non-Compliance	High	Medium	Low
<b>Box D</b>	<b>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</b>	<b>1</b>	<b>3</b>	<b>15</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>
	Budget & Precept setting	0	0	5	0	0	0	0	0
	Annual Return	1	0	2	2	2	0	0	0
	Auditors Reports	0	1	4	1	0	1	0	0
	Accounting Statements	0	1	1	0	0	0	0	0
	Budget monitoring	0	0	1	0	0	0	0	0
	Reserves	0	1	2	0	0	0	0	0
	Other		0	0	0	0	0	0	0
<b>Box E</b>	<b>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</b>	<b>0</b>	<b>19</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Investments	0	3	0	0	0	0	0	0
	Fees & Charges	0	1	1	0	0	0	0	0
	Leases	0	2	0	0	0	0	0	0
	Debt control	0	3	0	0	0	0	0	0
	Billing & Collection	0	3	0	0	0	0	0	0
	Precept	0	0	1	0	0	0	0	0
	Cash income	0	3	0	0	0	0	0	0
	VAT Compliance	0	4	1	0	0	0	0	0
	Other		0	0	0	0	0	0	0
<b>Box F</b>	<b>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Box G</b>	<b>Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.</b>	<b>0</b>	<b>10</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
	Contracts	0	0	3	0	0	0	0	0
	PAYE	0	2	2	0	0	0	0	0
	Deductions	0	0	1	0	0	0	0	0
	Pension	0	1	0	0	0	0	0	0
	Members Allowances	0	6	0	0	0	0	0	0
	Accounting	0	1	0	1	0	1	0	0
	Other		0	0	0	0	0	0	0
<b>Box H</b>	<b>Asset and investments registers were complete and accurate and properly maintained.</b>	<b>0</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Asset Register	0	1	1	0	0	0	0	0
	Additions & Disposals	0	2	0	0	0	0	0	0
	Verification	0	0	1	0	0	0	0	0
	Accounting	0	0	1	0	0	0	0	0
	Investments	0	2	0	0	0	0	0	0
	Other		0	0	0	0	0	0	0
<b>Box I</b>	<b>Periodic and year-end bank account reconciliations were properly carried out.</b>	<b>0</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Preparation	0	0	1	0	0	0	0	0
	Review	0	0	4	0	0	0	0	0
	Cash balances	0	2	0	0	0	0	0	0
	Accounting	0	0	1	0	0	0	0	0
	Other		0	0	0	0	0	0	0

Annual Return – Compliance with Requirements		Not checked	Not applicable	Positive	Negative	Statutory Non-Compliance	High	Medium	Low
<b>Box J</b>	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.	0	6	1	1	0	1	0	0
	Accounting basis	0	0	1	0	0	0	0	0
	Prior year	0	1	0	0	0	0	0	0
	Current Year	0	3	0	0	0	0	0	0
	Non-current liabilities	0	1	0	0	0	0	0	0
	Accounting Statements	0	0	0	1	0	1	0	0
	Stocks	0	1	0	0	0	0	0	0
	Other		0	0	0	0	0	0	0
<b>Box K</b>	IF the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt.	0	2	0	0	0	0	0	0
<b>Box L</b>	The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.								
<b>Box M</b>	During summer 2020 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.	0	0	2	2	2	0	0	0
<b>Box N</b>	The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).								
<b>Box O</b>	Trust funds (including charitable) – The council met its responsibilities as a trustee.	0	9	0	0	0	0	0	0
	Meetings	0	2	0	0	0	0	0	0
	Accounting	0	2	0	0	0	0	0	0
	Statutory Returns	0	1	0	0	0	0	0	0
	Other		4	0	0	0	0	0	0
<b>Total</b>		<b>11</b>	<b>78</b>	<b>66</b>	<b>7</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>