

Ubley Parish Council
Financial Year 2021-22



Year End Internal Audit Observations

Visit date: 10- May -2022

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Is Clerk CILCA qualified?	<i>The Clerk is not CiLCA qualified.</i>	The Council should consider whether the Clerk should be CiLCA qualified.	Medium	Noted and will be discussed however when recruiting the Clerk it was felt that the time commitment to take this level of qualification is currently too much for such a small council where the Clerk only works a 30 hour week. The council did not during this period have any standing orders and only one DD (for ICO) whci we were not aware the previous clerk had set up. For the new financial year Sos for Clerk and Sweeper salaries have been properly approved in advance for the year and will be reviewed at the end of the
2	If payments are made under Direct Debit and Standing Order have these been subject to review and approval by Council in accordance with Financial Regulations?	<i>Direct Debits/Standing Orders have not been approved as required under the Councils Financial Regulations. (Paragraph 6.7 of the 2019 Model Financial Regulations.)</i>	Council to ensure that Direct Debits/Standing Orders are approved in accordance with Financial Regulations. (Paragraph 6.7 of the 2019 Model Financial Regulations.)	Medium	

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.

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	The Council has in a place a process for the review and approval of overtime or Time In Lieu	<i>The Council does not have in a place a process for the review and approval of overtime or Time In Lieu.</i>	The Council to put in place a process for the formal review and approval of overtime. This should include a specific arrangement to confirm, in writing,	High	The clerk and sweeper work flexi-time on an hours per month basis and are not eligible for o/t or time in lieu. The council will consider this position and set a process in place as appropriate.

I Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	There a bank reconciliation for each account (Year End)	<i>Bank reconciliations are not available for each account</i>	Bank reconciliations must be carried out for each of the Councils bank accounts.	High	The end of year reconciliation showed all accounts final balances together and reconciled the total balance as well as showing the individual balanced matched
2	Bank reconciliations have been signed and dated as evidence of independent review (Year End)	<i>Bank reconciliations have not been signed and dated as evidence of independent review</i>	Bank reconciliations which have been subject to review should be signed and dated as evidence of this review.	Medium	The end of year rec was signed and also one at end Feb 2022. Previously to this the locum and previous clerk would have done these but we can not find signed copies.

		L			If the authority has an annual turnover not exceeding £25,000, it 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.	
No.	Audit Test	Observation	Recommendation	Priority	Comments	
1	The Council has published the location of public land and building assets in	<i>The Council has not published the location of public land and building</i>	The Council MUST publish the location of public land and building assets in	Non Compliance	Noted and will be displayed from now on. Note the only land we own is the small area surrounding the village hall.	
2	The Council has published Minutes, agendas and papers of formal meetings in accordance with the requirements of the Transparency Code for Smaller Authorities	<i>The Council has not published Minutes, agendas and papers of formal meetings in accordance with the requirements of the Transparency Code for Smaller Authorities. The May 2021 Minutes have</i>	The Council MUST publish Minutes, agendas and papers of formal meetings in accordance with the requirements of the Transparency Code for Smaller Authorities	Non Compliance	May was after the previous Clekk had just resigned and the locum was just stepping in and coincided with the change in legislation on zoom meetings so this had been missed in the confusion.	
		M			The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	
No.	Audit Test	Observation	Recommendation	Priority	Comments	
1	The Council published the Notice for the Period of Exercise of Public Rights	<i>The Council has not published the Notice for the Period of Exercise of Public Rights.</i>	The Council MUST publish the Notice for the Period of Exercise of Public Rights	Non Compliance	Again as the previous clerk had just resigned, the council had no clerk and did not know they had to do this, only that the AGAR documents had to be displayed, which	
2	Council Minutes record the dates set for the Exercise of Public Rights	<i>Council Minutes do not record the dates set for the Exercise of Public Rights.</i>	In future the Council to ensure that the date set for the Period of Exercise of Public Rights is recorded in Council	High	Noted and has been done for this year	