

## Internal Audit for Birdham Parish Council 2020

I certify that I Ellie O'Flanagan have carried out tests in accordance with "Governance and Accountability in Local Councils". Revised under local Audit and Accountability Act 2015

I have examined the following documents

Cash Book and Bank Statements and Cheque Books

VAT Workings

Income and Expenditure

Minutes and Agendas

Financial Statements to Members

Clerk and RFO Contract of Employment

Payroll

Fixed Assets Register

Insurance Schedule

Risk Assessment

### **A - Appropriate Books**

A sample of cheques issued and cashed is the norm. **With the appointment of a New Clerk the advice from 2019 has been adopted and payments are made online following all ratification rules I would discuss with Mrs Geary some possibility of changing to a BACS Payment. I appreciate she has been reluctant. A gentle request could work!**

**AIRS Standing Order needs to be amended to £50 as each year we are topping it up by £10 as the SO is still £40.**

## **B-Financial Regulations**

A Cashbook and Set of Accounts have been maintained. **I am happy that the procedures used including Spreadsheets balances and is an efficient way of recording the transactions.**

**C-Risk Assessment** Risk Assessment policy was available. **Add a review in Quarterly.**

**D - Budgets** - All adequate.

**E- Income and Expenditure** - All correct and accounted for.

**F-Salaries and PAYE** -The Employment Contract for the Clerk and RFO is taken from NALC and is thus correct and to a standard. **I note that Salaries are now prepared externally and not via WSCC at a considerable saving.**

**G-Fixed Assets** The Fixed Assets register is ALWAYS completely up to date.

**H-Bank Recs** - Carried out correctly and regularly.

**I-Accounts Annual Return** - I have carried out the internal audit and signed accordingly. **The internal audit has been completed within the timeframe to the External Auditor. Variance report completed.**

To summarise the accounts of Birdham Parish Council are in a great condition, even with the change of clerk who has a wealth of experience as an RFO and Clerk.

The proactivity of changing the Standing orders for this current climate is very wise and I would urge councillors to download Zoom and familiarise themselves with this, whilst the meeting timing is only 40 minutes it will prove to be a valuable tool for the future to expedite and ratify.

We are moving Online as a nation swiftly but I would keep an eye on your Website I note from an invoice that Access By Design have provided some training but it's not current. You also have a FACEBOOK page which again is not being updated at all. Pop this on the next minutes. Again, we've needed Online information more than ever before in this unprecedented time. Let's be proactive.

Which leads finally to GDPR There is an invoice for Satswana Folio 18 for Data Protection service which refers to an Agreement Letter. This must be reviewed. Is it necessary? A payment (which I would have expected) of £40 was made by D Siggs in October 2019 Folio 35 – Can we look at both these details.



## Section 2 – Accounting Statements 2019/20 for

Birdham Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	35494	96487	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	47906	48792	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	71343	72282	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	11785	10526	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	17182	17182	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	29290	53440	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	96487	136413	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	96487	136413	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	132354	132354	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	152533	142175	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

*1. White*  
05/05/20

Date

I confirm that these Accounting Statements were approved by this authority on this date:

18/05/20

as recorded in minute reference:

8iii

Signed by Chairman of the meeting where the Accounting Statements were approved