

**Report to Hildersham Parish Council
Internal Audit of the Accounts for the Year Ending 31st March 2021**

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31st March 2021 can be summarized as follows:

Income to 31 st March:	£14,674.56
Expenditure to 31 st March:	£14,885.51
Precept figure:	£13,000.00
Current Year Fund:	£6,252.93
Earmarked Reserve:	£23,008.15
Restricted Reserves:	£6,532.79

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

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Comments and any recommendations arising from the review are made below.

Subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The council uses an excel spreadsheet which enables the Responsible Financial Officer to produce reports on a Receipts and Payments basis. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. The cashbook is kept up to date and regularly verified against bank statements.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. Spot checks were made and found to be correct. The RFO ensures that the cash book is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • General power of competence 	<p>VAT is identified in the cash book and Council is aware of the periods in which a reclaim for VAT can be made. The Year-End balance stands at £1,231.60. A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order.</p> <p><i>Comment: The Parish Council shows good practise by ensuring that Standing Order Payments and Direct Debits incurred for the month are submitted to full council in accordance with Council's Own Standing Orders and Financial Regulations.</i></p> <p>Council follows good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>Council does not use the General Power of Competence and made no donations during the year under review under the power of the LGA 1972 s137.</p> <p>Council has no loans or borrowings at 31st March 2021.</p>

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<p>3. Standing Orders Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer 	<p>The Standing Orders, as submitted for internal Audit show an adopted date of 10th November 2020 and are based on the latest model published by the National Association of Local Councils (2018). As such they are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.</p> <p><i>Comment: Council has followed Proper Practices which recommends that Standing Orders are regularly reviewed, fit for purpose and adhered to. To ensure that its Standing Orders are fully tailored to the council, at the next annual review Council might wish to remove the [square] brackets if not applicable thereby removing ambiguity.</i></p> <p>Financial Regulations (FR), as seen on the Council’s website show a review date of 14th July 2020 and are based on the NALC Model Financial Regulations 2019.</p> <p><i>Comment: Council is aware of the requirement to ensure that its FRs, in accordance with Proper Practices are regularly reviewed, fit for purpose and adhered to. As mentioned above, to ensure that Council’s FRs are tailored to the parish council, at its next review, Council should consider removing the [square] brackets and, where the items is not applicable, remove the section in its entirety e.g. Section 12, 13 and 16.</i></p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority.</p>
<p>4. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Cemetery ➤ Allotments ➤ Building/ Assets • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed <p>Insurance Policy reviewed, cover appropriate and adequate</p>	<p>Council does not have a risk management scheme which ensures that it has captured all areas covering the risks associated with its actions and decisions taken or considered taking during the year that could have financial or reputational consequences.</p> <p>Recommendation: In accordance with Proper Practices, (Practitioners Guide 2020) the Council is recommended to formally take steps to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences and that having identified, assessed and recorded the risks, it should then record the steps to address them by ensuring that appropriate measures are in place to mitigate and manage risk. Once the risk has been identified, the required next steps are to assess the potential consequences of a risk occurring (impact) and consider how likely this is (likelihood). An example risk assessment matrix can be found in Appendix 5 of the Practitioner’s Guide March 2021 as produced by the National Association of Local Councils.</p> <p>Council’s Insurance Document was seen during the time of internal audit and the</p>

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	<p>following were verified: Public / Products liability cover is £10million; Employer’s Liability cover is £10million; Fidelity Guarantee (Employee's Dishonesty) cover is £100,000. Premises cover is shown for 2 identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Hildersham. Specified cover is listed for asset items as per the schedule submitted. At renewal Council is in a long-term agreement which is active until 10th April 2022. Fidelity Guarantee cover at £100,000 is in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.</p> <p><i>Comment: in accordance with Proper Practices, Council having identified its key risks has taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>Council has no formal Internal Control Arrangement Statement for the Year 2020-21 which considers and reviews the specific control procedures for payments by bank transfer or other electronic means.</p> <p>However the current process in place shows that Council has in place an adequate process and has taken mitigating action to protect the Council against payment of invoices which may show fraudulent bank account details. As such Council has taken steps to identify, assess and ensure that all reasonable steps are taken to safeguard and protect public finances. All payments are carried out in accordance with the Council’s Financial Regulations.</p> <p>Recommendation: With reference to the Accounts and Audit Regulations 2015, Council should be aware that there is a requirement to have in place safe and efficient arrangements to safeguard public money and is recommended to adopt a formal statement detailing the processes involved in the control procedures for managing Council’s finances.</p>
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<p>5. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Full Council approved the budget for 2020-21 at its meeting with the revenue budget being £12,842.72 to be funded by the precept which also provided for a sum to be allocated to the reserve fund for the rebuild of the Village Hall. The precept set for the year 2020-2021 was £13,000.</p> <p>A review of the budget including detailed income and expenditure position is reported to Council within the financial statement submitted at each meeting. Such reports contain a review of the budget report to actual with committed expenditure and funds available breakdown.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year:</i></p> <ul style="list-style-type: none"> • <i>decide the form and level of detail of the budget;</i> • <i>review the current year budget and spending;</i> • <i>determine the cost of spending plans;</i> • <i>assess levels of income;</i> • <i>bring together spending and income plans;</i> • <i>provide for contingencies and consider the need for reserves;</i> • <i>approve the budget;</i> • <i>confirm the precept or rates and special levies; and</i> <p><i>review progress against the budget regularly throughout the year.</i></p> <p>The Council, as at 31st March 2021, had overall reserves totalling £35,793.87. General Reserves stood at £6,252.93 with Earmarked Reserves of £23,008.15 and Restricted Reserves at £6,532.79.</p> <p><i>Comment: Council should note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually). The Council's supporting financial statements details the manner in which the monies are held by Hildersham Parish Council within the Land and allotment income account and notes that the money will be transferred to the Land/Field Garden Trust once it has been set up to manage the land/field gardens.</i></p> <p>Recommendation: Although Council has noted guidance as issued under the Practitioners Guide which states that an authority needs to have regards to the need</p>
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	<p>to provide explanations as to the high level of general reserves being held and to have evidenced that it has reviewed the level and purpose of all Earmarked Reserves, it is recommended that Council considers the adoption of a General Reserve Policy as recommended under the Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices March 2020.</p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income 	<p>Council received precept in the sum of £13,000 from South Cambs District Council for the period under review in April, May and September 2020 as reported to full Council within its Financial Reports at its meetings in May, July and November 2020. Evidence was provided showing a full audit trail from Precept being approved and being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.</p> <p>Spot checks on further items paid under BACS / Direct Credit into the Council's Accounts were cross checked against cashbook, bank statements and minutes. All were found to be in order with a clear underlying audit trail. Income is recorded in accordance with Financial Regulations and reported to full Council.</p> <p>At the meeting of 10th November 2020, full Council agreed to a nil increase in the annual allotment charge for the year 2020-2021.</p>
<p>7. Petty cash/expenses procedure.</p>	<p>The Parish Council does not operate a petty cash system.</p>
<p>8. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment 	<p>The council's payroll service is carried out inhouse and has been operated properly and overseen by the council as an employer. At the period end Council had 1 employee on its payroll. A sampling cross-check was completed on 2 items each of salary, PAYE and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Salaries are paid in accordance with contracted hours worked.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.</i></p> <p>Contracts of employment were not reviewed during the internal audit as this was carried out via remote means.</p>

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	<p>The RFO is aware of the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020 - section 2.16 refers and submitted within Box 4 of the AGAR.</p>
<p>9. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. The Asset Register currently stands at £405,172.09. A number of assets have been stated at the Insurance Value and where assets have been gifted or where there is no known value have been given the proxy value of £1. This value has also been applied to a number of Community Assets, which, in accordance with guidance, are treated in the same manner as gifted assets.</p> <p><i>Comment: This current valuation for assets commonly known as community assets is in line with requirements for smaller authorities to record each asset at its original purchase cost or were the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal. Council is also mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2020, on the valuation of its assets and ensured that where the insurance value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.</i></p> <p>The minutes of the meeting of 9th March 2021, demonstrate that Council resolved to approve the new updated insurance policy documentation and confirmed the adequacy of cover. A cross check of items under insurance versus those listed on the asset register was carried out during the internal audit review and found to be in order.</p>
<p>10. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the Parish Council and Finance and Asset Committee Meetings.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.</i></p> <p>Bank balances at 31st March 2021 agree with the year-end bank statements and stand at £35,793.87 across Council's the three accounts held in its name.</p>

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<p>11. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2020 was formally considered by the Parish Council at the meeting of 14th July 2020 and an amendment to the value on the AGAR was approved. There were no further matters or recommendations received.</p> <p><i>Comment: Council should note that in accordance with the Accounts and Audit Regulations 2015, and with reference to Assertion 6 of the Annual Governance Statement, it should annually formally review the scope and effectiveness of its internal audit arrangements ensuring that it is proportionate to the size, needs and circumstances of the Council.</i></p> <p>Mrs Waples was appointed to act as the parish council’s independent internal auditor, for the year 2019 – 2020 at a meeting of full Council in May 2021.</p>
<p>12. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report 	<p>As Council was a smaller authority with neither income nor expenditure exceeding £25,000 it was able to exempt itself from a limited assurance review.</p>
<p>13. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year Annual Governance and Accountability (AGAR) documents been completed? • Where an authority certified itself exempt in 2019/20 did it met the exemption criteria and correctly declared itself exempt? • Was there the opportunity provided for the exercise of electors’ rights during Summer 2020? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>Accounts are produced on a receipts and payments basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced.</p> <p>As the Council is a smaller authority with neither income nor expenditure exceeding £25,000 it will be required to complete Part 2 of the AGAR.</p> <p>As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2019/20, it was able to certify itself as an exempt authority. At the meeting of 12th May 2020, having agreed that the Council was exempt from a Limited Assurance Review, the Certificate of Exemption was approved by the Council.</p> <p>The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set, for the year ending 31 March 2020 were from 15 June to 24 July 2020 (with the notice being dated 8th May 2020). The minutes of 12th May 2020 note that the public inspection period for the audit would run from 15th June – 24th July but it was not until the meeting of 14th July 2020 that the Accounting Statements were signed off.</p> <p>Recommendation: in accordance with the Accounts and Audit Regulations 2015, Council should note that the commencement of the Period of Public Rights starts with the day following the day on which the Section 1 and Section 2 of the AGAR are</p>

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	<p>approved and must include the first 10 working days of July. As Council during the year ending 31st March 2020 failed to make proper provision for the period of public rights during Summer 2020, it will need to answer in the negative to Assertion 4 in the Annual Governance Statement for the year ending 31st March 2021.</p> <p>For the year 2020-2021, Council had planned to start the period of public rights on 14th June but will now commence this period once a public meeting has taken place to receive and agree Sections 1 and 2 of the AGAR.</p> <p><i>Comment: Council has noted that the period for the exercise of public rights cannot formally begin until the Council has signed off the Annual Governance Statement – Section 1 of the AGAR and the Accounting Statements – Section 2 of the AGAR.</i></p> <p>The council has partially complied with the requirements of the Regulations for Smaller Authorities with income and expenditure not exceeding £25,000 as only the following were published on the public website operated by the Council for the year 2019/20:</p> <ul style="list-style-type: none"> • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. • Certificate of Exemption, page 3 <p>Recommendation: Council should note that under the Regulations, the following should also have been published on its website:</p> <ul style="list-style-type: none"> • Annual Internal Audit Report 2019/20, page 4 • Section 1 – Annual Governance Statement 2019/20, page 5 • Section 2 – Accounting Statements 2019/20, page 6 • Analysis of variances • Bank reconciliation <p><i>Comment: Council is advised to ensure that all of the above for the year 2020/2021 are uploaded onto its website prior to the commencement of the period of the exercise of public rights.</i></p>
<p>14. Transparency Code. Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<p>To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council should be aware that the following should be published on a public website not later than 1 July:</p> <p>Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register</p>

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	<p>and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</p> <p><i>Comment: The Internal Auditor was unable to find all of the documents listed above on the Council’s website and it should take steps to ensure that information such as that listed above is uploaded onto the Council’s website at the earliest opportunity.</i></p>
<p>15. General Data Protection Regulations (GDPR). Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Compliancy with GDPR requirements • Model Publication Scheme 	<p>The Council is not currently registered with the Information Commissioner’s Office (ICO) as a Data Controller Council. It is noted that the minutes of 10th November 2020 stated that a GDPR policy is inappropriate to the Council as it holds no data about residents and all details held about Parish Councillors are within the public domain. It was agreed by a unanimous voted that a short Data Protection Statement should be written by the Clerk, outlining the Councils lack of data on residents and Councillors.</p> <p>Recommendation: Council is advised to carry out a Data Protection Impact Assessment which will demonstrate that the Council is holding personal data and will provide evidence that it processes personal data, (this can includes any information (including opinions and intentions) which relates to an identified or identifiable natural (living) person, e.g. name; email address; photographs; financial information; N.I. numbers i.e. anything by which identification can be by the personal data alone or in conjunction with any other personal data) the Council is considered to be a Data Controller and as such must register with the ICO as such.</p> <p>The Privacy Policy seen on the Parish Council’s website relates solely to the website.</p> <p><i>Comment: Council should as the barest minimum, consider adopting a privacy statement which will set out the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party.</i></p> <p>Council does not appear to have a Model Publication Scheme.</p> <p>Recommendation: Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council should seek to adopt a Model Publications Scheme which details the information it holds and how it will be made available to the public, at the earliest opportunity and ensure that it is published on its website.</p>
<p>16. Additional comments. Examination of:</p>	<p>Council did not hold an Annual Meeting of the Parish Council during the year under review.</p>

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<ul style="list-style-type: none"> • Annual Meeting • Signing of Declaration of Acceptance of Office and Register of Interests • Minutes • Accessibility for Websites and Mobile Applications 	<p><i>Comment: In recognition of this being unprecedented times and following the Government’s guidelines for staying at home and working remotely, the Government included within s.78 in the Coronavirus Act 2020 (made 4th April 2020) the ability for the Secretary of State to have the power to make Regulations to cover the provisions for the holding of meetings. This also repealed for the year under review, the requirement to hold an Annual Council Meeting The 2020 Regulations set out those provisions. Council has followed these regulations and held its meetings via a Videoconferencing platform in accordance with the conditions laid out.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, have signed a declaration of acceptance of office and have completed a Register of Interests. Evidence was seen on the District Council’s website of the Register of Interests for all current Parish Councillors.</p> <p><i>Comment: Council should note the requirement that, whilst the monitoring officer of the District Council must arrange for the parish council’s register of members’ interests to be available for inspection in the district and must be published on the district council’s website, where the parish council has its own website, its register of members’ interests must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012).</i></p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council will be aware that looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting the Council has approved the minutes and given further approval for the minutes to be signed after the meeting.</p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities.</p> <p>Recommendation: As The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force, Council should ensure that at the very minimum it publishes on its website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.</p>
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17. Summary	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in completing this audit. Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to Members and management that key risks are being managed effectively, a number of comments and recommendations have been made in the light of the year ending 31st March 2021 in the anticipation that the areas that require improvement can be dealt with during the coming year to provide assurance that the Council's risk management, governance and internal control processes are operating effectively.</p> <p>For further information and for the year effective 1st April 2021 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2021: https://www.nalc.gov.uk/library/our-work/jpaq/3479-practitioners-guide-2021/file</p>
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Victoria S Waples

Date of Internal Audit Reviews: 30.05.2021; 01.06.2021; 03.05.2021

Date of Year-end Internal Audit Report: 05.06.2021

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