

INTERNAL AUDITOR'S ANNUAL REPORT

Year ended 31 March 2022

Batheaston Parish Council

Objective Explanation

- A** The books and records were not properly maintained throughout the year. Records for the financial year were written up in February and March 2022.
- B** Payments are not noted at Council meetings as required by Financial Regulations.
- C** The Council has not reviewed and adopted its risk assessment during the year. The risk assessment was last adopted in 2019-20
- D** A budget was prepared for 2021-22, however there was no proper monitoring against budget during the year. No financial information is reported to the Council other than the bank balance. It should be noted that the 2022-23 precept was set without a budget being prepared.
- F** No petty cash held
- G** Salaries were correctly paid over, and PAYE and NI have been applied, but pension contributions for the clerk have not been paid over for a number of years.
- H** The asset register was not maintained throughout the year. The value included in Box 9 on the draft AGAR I have seen appears to be the insurance values, when previous asset values have been based on the cost. The Council has not formally changed its basis of valuation.
- I** No bank reconciliations were prepared until February 2022
- K** The authority did not certify itself as exempt from limited assurance review in 2020/21
- L** The Council is not required to comply with the Transparency Code for Smaller Authorities 2014
- M** The period for the exercise of public rights did not include the first 10 days of July 2021.
- O** The Council is not a sole managing trustee

Bridget.C.Bowen FCA
Internal auditor

14-Jun-22