

# Charlton Mackrell Parish Council

## Internal Audit Report 2020/21

Box Number:	Yes / No:	Comments:
A	YES	Agreed.
B	YES	Agreed.
C	YES	Agreed.
D	YES	Agreed.
E	YES	Agreed.
F	N/A	The Council does not operate a petty cash system.
G	YES	See report.
H	YES	Agreed
I	YES	Agreed.
J	YES	Agreed.
K	YES	Agreed.
L	YES	Agreed.
M	YES	Agreed.
N	YES	Agreed.
O	N/A	The Council does not act as a trustee

### Internal Auditors Summary Report: Year Ending 31<sup>st</sup> March 2021

I have examined the accounts, minutes and supporting paperwork for Charlton Mackrell Parish Council year ending 31 March 2021.

The Council's internal controls, governance, and accounting is of a good standard.

The paperwork is easy to navigate. You have the appropriate insurance cover in place. The website is well maintained with all the relevant information.

You have a competent Clerk who has helped steer the Council through the most extraordinary year of a global pandemic.

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### Comments not affecting my opinion - Internal Audit 2020/21:

#### 1. P60 – Box: G

The Clerk should print off two P60 each year, one for her records, one for the folder.

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### 2. Unlawful payments:

It is interesting that the Internal Audit form does not ask the question if all the payments made were lawful or not. For a payment to be lawful the Council must be able to demonstrate the power that was used to make the payment and that this payment was not against the law.

I note that the Council received and agreed with my last Internal Audit report on the 16<sup>th</sup> of June 2020 but on 16<sup>th</sup> March 2021 voted to make a payment to the local PCC for £691.14, It seems that the Parish Council cannot have accepted my Internal Audit report as I had pointed out that such payments were unlawful.

### 3. AGAR 2019/20 – Internal Audit Report and Governance Statement:

The 2019/20 Internal Audit report showed that the Council did not adopt a risk assessment within the year and so box 'C' of the Internal Audit report was marked 'No' the written report said that it will be difficult for the Council to justify a 'Yes' response to the Annual Governance Statement box '5'

On 16<sup>th</sup> June 2020 the Council received the Internal Audit report and agreed with it. The Council then went on to tick all the 'yes' boxes on the Annual governance Statement. It is not recorded in the minutes how the Council justified doing this.

I note that a risk assessment has been adopted this year.

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Simon Pritchard  
Local Council Audit Services  
14/06/2021