

Julie Snooks - Internal Auditor

Council: **ATHERINGTON**

Year: **2020/21**

Topic	Schedule reviewed	Yes	No	n/a	Actions Required	Notes
Insurance	Fidelity Guarantee Cover adequate	✓				£150k
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓			*	Good points to be added to be expanded in line with Franchise Guide
Fixed Assets	Register up to date	✓			*	Annual review even if no changes made
Risk	General and Financial Risk assessed in 2020/21	✓			*	
Internal Control	Statement considered in 2020/21	✓			*	
GDPR	Compliance with General Data Protection Regulations - effective May 18. Compliance considered?	✓			*	No mention of GDPR in minutes or reports
Payroll	Rate changes in year	✓				
	If so approved in minutes	✓		✓		
	PAYE/NI/Pension comply	✓				
	Rates of pay tested	✓				
Petty Cash	Receipts/approved/ VAT?	✓		✓	*	Need to ensure goes for VAT reclaimed
VAT	Claim in year	✓		✓	*	Annual review even if no changes made
	If not when last claimed		✓		*	May 19
Standing Orders	Reviewed in year of audit		✓		*	Annual review even if no changes made
	If not when last reviewed		✓		*	May 19
Financial Regulations	Reviewed in year of audit		✓		*	
	If not when last reviewed					
Bank	Year end bank reconciliation re-performed	✓		✓		
Other receipts tested	Charges reviewed in year of audit	✓				
	Sample traced from receipt to bank and cash book	✓				
Other payments tested	Reported to Council	✓				
	VAT correctly recorded	✓				
Annual Return/AGAR	Voucher/invoice supports payment	✓			*	Exemption certificate income figure to be awarded, placed in minutes.
Internal/External audit	Figures traced to underlying records	✓			*	
	Issues from previous audit addressed	✓			*	Assets - location of deeds?
Covid-19 implications	Virtual meetings necessary?	✓				
	Changes to financial arrangements?	✓				
Transparency Code 2014/website	Confirm compliance as appropriate		✓		*	AGAR for 2020 not on website, does not meet AGAR exemption criteria, non-compliance with Transparency Code.
AGAR - correct approvals	Order correct?	✓				
Public Rights	Demonstrate at summer 2020 correctly provided for exercise of public rights per A & A Regs	✓				
Audit closure	Separate audit report issued?		✓			Under £25k

Please contact me if further explanation required.

Snooks.
16/6/21.