

**Note: If the response is not covered, please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

*If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

Date *26/04/2021* Signature of person who carried out the internal audit

Susan Denise Couchman

Name of person who carried out the internal audit

Date(s) internal audit undertaken

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

O. For local councils only	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidence needed by the notice published on the website and/or authority approving minutes confirming the dates set).	✓		
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.	✓		
K. If the authority certifies itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered".)	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments of income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
H. Asset and investments registers were complete and properly maintained.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and VAT were properly applied.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was accounted for.	✓		
D. The receipt of rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriately set.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
B. This authority compiled with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was accounted for.	✓		
A. Appropriate accounting records have been kept throughout the financial year.	✓		

Internal control objective

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.