

### Interim Internal Audit Observations

Visit date:

2- November -2021

**C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	The Council, as a body, has undertaken a formal review of risk (this cannot be delegated to sub-committee) - Interim Audit	<i>As at the date of the Interim Audit the Council had not formally Minuted a review of Risk</i>	The review of Risk is a key requirement of both the Annual Governance Statement and the Annual Internal Audit Report. The Council MUST ensure that it Minutes a formal review of Risk prior to the end of the financial year.	Advisory	The review will be completed before the End of Year. Programmed for Dec 2021 Council
2	Minutes reviewed and no 'unusual activity' identified (interim)	<i>Council meeting have been held via Zoom and Minutes of these meetings have been published on the Councils website. This is not in compliance with the requirements of the Local Government Act 1972. The High Court confirmed in April 2021 that Meetings could not lawfully take place On Line after 6th May 2021. The Clerk advises that these meetings have not made formal decisions as authority has been delegated to the Chair and the Clerk.</i>	The Council to review the status of these meetings (it is understood that the Clerk will clarify these with NALC). If these are not legal meetings of the Council then the Council should ensure that any Minutes published do not refer to them as a Council Meetings.  Council to review and Confirm that all decisions have been made under delegated authority and not through Zoom meetings.	Medium	Addressed in report of the Clerk to Council Nov 21

**D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	The Council approved the budget for the year prior to setting the precept	<i>The Council did not formally approve a budget prior to setting the Precept as required by paragraph 1.8 of The Practitioners Guide 2021.  11 January 2021 Full Council Meeting minute references C.082/20 c./a. set and approved the 2021-22 Precept prior to approving the 2021-22 budget.</i>	The Council to note that it MUST approve a budget prior to setting the Precept.  The Council to consider what response it should give in respect of Assertion 1 of the Annual Governance Statement.	High	The Minute of the budget and precept setting is: a. The precept for 2021 – 2022 be agreed at £608,585; a reduction of 1%. b.The schedule of fees and charges be agreed c.The budgets for each committee be agreed as presented to council except for the removal of budget for 2 events (£4,000). The minute will be clarified at Nov 21 Council meeting

**G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**

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1	Deductions have been properly paid over to HMRC	<i>From a review of payments of N.I. and PAYE it appears that the Council has claimed the National Insurance Employment allowance. Local Councils are not permitted to claim this allowance as set out in HMRC "Eligibility for Employment Allowance: further employer guidance - section 2"</i>	The Council to review its claim of Employment Allowance and arrange with HMRC the repayment of allowance that has been claimed.	Medium	This has been rectified with the councils payroll provi
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**M Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Council Minutes record the dates set for the Exercise of Public Rights	<i>Council Minutes do not record the dates set for the Exercise of Public Rights.</i>	In future the Council to ensure that the date set for the Period of Exercise of Public Rights is recorded in Council Minutes.	High	This is a new recommendation from external audit