



**INTERNAL AUDIT ON ROCKHAMPTON PARISH COUNCIL**  
**FOR THE YEAR ENDING 31st MARCH 2021**  
**WHERE ITS INCOME AND/OR EXPENDITURE DID NOT EXCEED £25,000.**

Undertaken by Daphne Dunning Clerk to Cromhall and Pucklechurch parish councils

FINANCE		Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<p><i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders).</i></p> <p><i>Check the date of their adoption and that there was a record made in the minutes</i></p> <p><i>Check that the most recent review date was within the current financial year</i></p>	06/07/20 29.3 reviewed and adopted Financial Regulations in accordance with Practitioner Guide 2020 1.14. Published Financial Regulations note review date.
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<p><i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i></p>	<p>Accounts follow best practice and record VAT and S137 in separate columns.</p> <p>Chq 526 BHIB council insurance renewal £186.60 Minute ref: 20/027.2 cleared 18/5/20.</p> <p>Chq 530 Cardiac Science £2064. Minute ref 20/027.2 cleared 31/07/20.</p> <p>Chq 532 J Payne carpentry services £294 Minute ref 20/027.2 cleared 17/07/20.</p> <p>Chq 538 AJP electrical £35.00 minute ref 20/059.4.1 not cleared as 15/1/21 statement.</p> <p>Chq 545 PF web designs £115.00 minute ref 21/075.3 cleared 15/01/21</p>

			<p>Minutes 06/07/20 27.5 online access for clerk in accordance with FR 5.1 and 27.4 bank account checks.</p> <p>Every meeting income received, expenditure for approval and bank balances reported.</p> <p>Budget set 23/11/20 059.9 as per FR 3.4. Precept set 23/11/20 059.10 as per FR 3.5.</p> <p>It is good practice to note the impact the precept has on a band D property.</p>
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<p><i>Check the minutes</i> <i>Compare the bank statement against (bi)monthly financial statement to council</i></p>		<p>Following approval of payments at meeting in accordance with FR 5.2, payments are recorded in minutes as exemplified in July 20, August 20, November 20 &amp; February 21. Reports signed and on the website.</p>
All items of expenditure over £100 are listed on the councils website	<p><i>a. date the expenditure was incurred,</i> <i>b. summary of the purpose of the expenditure</i> <i>c. amount</i> <i>d. Value Added Tax that cannot be recovered.</i></p>	<b>Website</b> Transp. Code	<p>All payments are noted in the minutes. Dedicated list of spending over £100 reported on: <a href="http://www.rockhamptonparishcouncil.co.uk/wp-content/uploads/2020/08/Spends-over-100-for-YE-31.03.21.pdf">www.rockhamptonparishcouncil.co.uk/wp-content/uploads/2020/08/Spends-over-100-for-YE-31.03.21.pdf</a></p>

		<p>NB There is a further link on website which showing spending over £100 up to 31/03/19 which might be confusing:  <a href="http://www.rockhamptonparishcouncil.co.uk/over-100-pound-spend.pdf">www.rockhamptonparishcouncil.co.uk/over-100-pound-spend.pdf</a></p>
<p>Confirm that each payment has been signed by two councillors, who also initialled the cheque stub &amp; that the cheque signing councillors also initial the invoice</p>	<p><i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i></p>	<p>The date of the cheque is not recorded on the voucher.</p> <p>Chq 526 BHIB council insurance renewal £186.60 Voucher 3 initialled by one councillor but not invoice.</p> <p>Chq 530 Cardiac Science £2064. Voucher 7 and invoice initialled by one councillor.</p> <p>Chq 532 J Payne Carpentry Services, Voucher 9 and invoice initialled by one councillor.</p> <p>Chq 538 AJP Electrical £35.00 Voucher 15 initialled by one councillor, invoice not initialled.</p> <p>Chq 545 PF Web Designs £115.00. Voucher 22 and invoice initialled by one councillor.</p>

			<p>Whilst covid19 restrictions may have prevented cheques stubs being initialled as per FR 6.5, it is good practice for both signatories to initial the invoice and voucher to confirm they were appropriated checked as per FR 6.4.</p>
<p>Confirm all section 137 expenditure meets the guidelines &amp; does not exceed the annual per elector limit</p>	<p><i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - <b>2020-21 is £8.32 per elector</b></i></p>	<p>Electoral role 152  <math>£8.32 \times 152 = £1264.64</math>          Donations total £135.</p> <p>S137 has dedicated column in accounts.</p> <p>23/11/20 059.6. approved donations:          5 Villages Alive £45.00          4 Ward magazine £45.00.</p> <p>It is good practice to resolve <i>“to make donations under section 137 of the Local Government Act 1972 which, in the opinion of the Council, are in the interests of the area of its inhabitants and will benefit them in a manner commensurate with expenditure detailed”</i>.</p>	

Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		Finance report with bank balance reported each meeting and recorded in minutes eg 20/42.4 and 21/75.4. Posted to the website.
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	<i>The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i>	<b>Website</b> Transp. Code	07/20 27.6 approved internal audit 2019/20. 27.7 exemption certificate approved. 27.8 Annual Governance Statement followed by Accounting Statements 2019/20 approved Public rights noted as 13/7/20 -21/8/20.
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	<b>Website</b> Transp. Code	AGAR and supporting documents posted to the website in accordance with Accounts and Audit Regulations 2015 Reg16: <a href="http://www.rockhamptonparishcouncil.co.uk/finance/">www.rockhamptonparishcouncil.co.uk/finance/</a>
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> <li>• <i>Public liability</i></li> <li>• <i>Employers liability</i></li> <li>• <i>Council assets</i></li> <li>• <i>Fidelity Guarantee Insurance (To</i></li> </ul>		Asset register seen but is not published on the website. Insurance renewed 1/6/20.

	<i>cover employee dishonesty)</i>		Assets suitably covered including contents, street furniture, gates/fences/play equipment and war memorial. Public liability £10M Employer liability £10M Fidelity £250K.
Check the details of public land and building assets	<i>a) description (what it is, including size/acreage), b) location (address or description of location), c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity, d) date of acquisition (if known), e) cost of acquisition (or proxy value), and f) present use.</i>	<b>Website</b> Transp. Code	Asset register records: <i>2008 Amenity Land located to the north and west side of the Village Hall amounting to 0.26 hectares on license from South Gloucestershire Council.</i>
<b>PROCESSES</b>			
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		07/20 29.2 reviewed and re-adopted Standing Orders in accordance with Practitioner Guide 2020 1.14. Published Standing Orders note review.
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		<b>Website</b> Transp. Code	Draft minutes from last meeting 22nd February 2021 not marked as draft. All other minutes initialled as approved.

Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	<b>Website</b> Transp. Code	Agendas on website are signed and dated and issued at least three clear days before the meeting in accordance with Local Government Act 1972 Schedule 12 10(2).
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		17/8/20 20/046 approved General Data Protection Regulations.
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		No review period 01/04/20-31/03/21. Will be considered in May 2021.
Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		06/07/20 29.4 risk management review and assessment.
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		Back up is to memory stick which should be password protected. It is good practice to have more than one stick in case of failure with one held by securely by the chairman.
Confirm the publication scheme		<b>Website</b>	Approved 6th July 2020. Minute reference: 20/29.1 and published: <a href="http://www.rockhamptonparishcouncil.co.uk/policies/">www.rockhamptonparishcouncil.co.uk/policies/</a>
<b>COUNCILLORS</b>			



Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone Separate council email addresses are preferable to personal email addresses</i>	<b>Website</b> Transp. Code	Tom Cullimore – 01454 412208 Tina Mitchell Skinner – 01454 269406 Mike Goode – 01454 260999 Tony England – 01454 260882 Henry Price – 01454 261798.
Check that positions that councillors hold on the council are published	<i>i.e. Chairman, Vice Chairman etc.,</i>	<b>Website</b> Transp. Code	Chair : Councillor Tom Cullimore Vice Chair : Councillor Tina Mitchell Skinner.
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	<b>Website &amp; UA website</b> Transp.Code	<a href="http://www.rockhamptonparishcouncil.co.uk/councillors/">www.rockhamptonparishcouncil.co.uk/councillors/</a>
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		<b>Website</b> Transp. Code	There are no representatives on outside bodies,
<b>EMPLOYEES</b>			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Contract seen.
Check that all employees have contracts of employment.			One employee.
<i>Check the contracts of employment and PAYE records</i>	Confirm that all employees are being paid at correct rate (in		3.5hrs/week.

	accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		
<i>Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme</i>	Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations		Under threshold for pension.
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds they should be agreed at a council meeting and minuted.</i>	Check the minutes	23/11/20 059.1 Approved a salary increase back dated to 1st April 2020 SCP6 £10.24.

## **Conclusion of Internal Audit on Rockhampton Parish Council.**

This internal audit report is AN ABRIDGED AUDIT conducted under the Government restrictions in place during the time the audit was undertaken in relation to the Coronavirus (COVID-19) pandemic.

Acting Independently, I have carried out an Internal Audit of the policies and practices of **Rockhampton Parish Council**. In order to enable positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31<sup>st</sup> March 2021.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

Name: Daphne Dunning (**Clerk & RFO for Cromhall and Pucklechurch Parish Councils**)

Signed:

A handwritten signature in black ink, appearing to read 'Daphne Dunning', written over a light blue horizontal line.

Date: 20/04/21