

Harwell Parish Council
Financial Year 2020-21

Year End Internal Audit Observations

Visit date: 25 May 2021

Box E					Comments
No.	Audit Conclusion	Observation	Recommendation	Priority	
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appro					Council burial book includes full details of deceased. Council accounts entries don't always feature names; this was discussed with clerk who agreed to alter the entries in future to include more detail so that payments can be traced
1	The Burial Book does not have the deceased names against each registry.	<i>It was noted that the Council Burial Book does not include the deceased names although they are included on the Council accounting system.</i>	The Council to review the Burial Book and identification of the deceased.	High	
Box F					Comments
No.	Audit Conclusion	Observation	Recommendation	Priority	
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately					Petty cash phased out August 2021
1	The Council does not have a formal system for the reimbursement of petty cash, which is reimbursed on an ad hoc lump sum basis.	<i>The Council do not maintain reimbursement slip book to reimburse staff.</i>	The Council should review the arrangements for the reimbursement of petty cash. The Council should consider operating the petty cash on an Imprest basis whereby cash payments are reimbursed for the specific total payments made during the period.	Medium	
During summer 2020 this authority has correctly provided the proper opportunity for the exercise of public rights in accordar					Compliance Noted; PC to discuss 8.6.21 DONE & NOTED
No.	Audit Conclusion	Observation	Recommendation	Priority	
1	The period of the Exercise of Public Rights did not last for 30 working days.	<i>Public Rights commencement date 5 August 2020 and ended 17 September 2020 lasting 31 working days.</i>	The Council to note that the period of the Exercise of Public Rights did not last for 30 working days. The Council Must give a 'Negative' response to Assertion 4 on the 2020-21 Annual	Non	

