


Harwell Parish Council									
Financial Year 2021-22									
Year End	Internal Audit Observations					IAC Audit and Consultancy Ltd			
						Audit date: 10- May -2022			
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.								
No.	Audit Test	Observation	Recommendation	Priority	Comments				
1	Is Clerk CILCA qualified?	<i>Reported 2019-20 Interim Audit: It is understood that the Clerk is not CILCA qualified.</i>	The Council to note.	Medium	PC noted June 2022				
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	Minutes reviewed and no 'unusual activity' identified (year end)	<i>It was noted that the Council has published 'Minutes' of meetings which are not legal meetings of the Council. The Minutes relate to meetings held via Zoom, which ceased to be a legal form of meeting after May 7th 2021.</i>	The Council will need to review all decisions made in Zoom meetings after May 7th 2021 as none of these meeting were legal meetings of the Council (see Observations below in respect of the approval of the Annual Governance Statement and Accounting Statements)	Medium	PC discussed June 2022; to review full list July 2022; done October				
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.								
No.	Audit Test	Observation	Recommendation	Priority	Comments				
1	Is there is an investment policy in place? (obtain copy)	<i>The Council does not have a formal Investment Policy in place.</i>	The Council should note that it is a specific requirement of the 'Statutory Guidance on Local Government Investments' paragraph 14 that Local Councils with total investments above £100,000 have in place an Investment Strategy. (An example strategy has been provided to the Clerk)	High	PC discussed June 2022; deferred to July; policy adopted August 2022				

G		Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI								
No.	Audit Test	Observation	Recommendation	Priority	Comments					
1	Salaries and wages payable to staff have been appropriately approved and confirmed in writing.	<i>It was noted that a letter dated 23rd of April 2021 to the Clerk advising of a 1% pay increase did not state the new salary rate to be paid. The copy of this letter provided had not been signed</i>	All changes to the Clerks terms and conditions of employment, including changes to rates of pay, should be confirmed in writing and the letter signed by the Chair.	High	Signed copy was in place but file copy sent to IAC					
M		The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit 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	The period of the Exercise of Public Rights lasted exactly 30 working days as required by Regulation 14.1 of the Accounts and Audit Regulations 2015.	<i>The period of the Exercise of Public Rights did not last exactly 30 working days as required by Regulation 14.1 of the Accounts and Audit Regulations 2015. The Exercise of Public Rights Commenced 10 June 2021 and ended 22 July 2021 lasting 31 working days. This was also reported by the External Auditor 8 September 2021.</i>	The period of the Exercise of Public Rights MUST last exactly 30 working days as required by Regulation 14.1 of the Accounts and Audit Regulations 2015. The Council Must give a 'Negative' response to Assertion 4 on the 2021-22 Annual Governance Statement.	Non Compliance	Taken up with Moore last year by clerk. Notes sent to IAC for information & posted on PC website					
2	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	Done June 2022					
N		The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).								
No.	Audit Test	Observation	Recommendation	Priority	Comments					
1	The Annual Governance Statement was approved at a meeting of Full Council as required by Regulation 12 of the Accounts and Audit Regulations 2015	<i>The Annual Governance Statement was not approved at a meeting of Full Council as required by Regulation 12 of the Accounts and Audit Regulations 2015.(The meeting of 8th June 2021 was not a legal meeting of the Council).</i>	The Annual Governance Statement MUST be approved at a meeting of Full Council as required by Regulation 12 of the Accounts and Audit Regulations 2015	Non Compliance	See minutes May 2021 & notes posted on PC website					
2	The Annual Accounting Statement was approved at a meeting of Full Council as required by Regulation 12 of the Accounts and Audit Regulations 2015	<i>The Annual Accounting Statement was not approved at a meeting of Full Council as required by Regulation 12 of the Accounts and Audit Regulations 2015. (The meeting of 8th June 2021 was not a legal meeting of the Council).</i>	The Annual Accounting Statement MUST be approved at a meeting of Full Council as required by Regulation 12 of the Accounts and Audit Regulations 2015	Non Compliance						