

BILDESTON PARISH COUNCIL COMMENTS ON AGAR INTERNAL AUDIT REPORT 2021

The Council did not meet the following control objectives:

Internal Control objective A : Council failed to supply supporting documents (bank statements) to enable the auditor to complete the AGAR Internal Audit Report and confirm that appropriate accounting records have been completed throughout the audit year.

The incorrect amount had been entered for the precept figure on the AGAR. Council have been advised to amend box 2 to reflect the correct figure and amend box 3 'total other receipts'.

Council advised to change assertions 1 and 7 on Section 1 of the AGAR to 'No' following recommendations made in their internal audit report.

Internal Control Objective B :

For Internet bank payments sample invoices had not been initialled as checked and no electronic payments list signed by the members releasing the payments was available.

For CIL receipts the Council had not produced an annual report for 2019/20.

Bank reconciliations had not been completed during the year and the annual bank reconciliation did not balance or agree with the 'balances carried forward' figure (box 7 of the AGAR)

Payments were overall not noted in the minutes and invoices had not been signed by the 2 members authorising the payments. Receipts were not available for sample credits.

Internal Control objective H : The asset register on the website is dated 31/3/2020 and does not agree with the 'total' assets box of the AGAR. There is no evidence that the asset register was reviewed during the audit year.

Control objective N - Council has not published the External Auditors Report on the website.