

**WEST WYCOMBE PARISH COUNCIL
FINAL REVIEW & INTERNAL AUDIT
FINANCIAL YEAR 2020/21**

1. Introduction

This brief report outlines the conduct and results of my annual review and internal audit of West Wycombe Parish Council's (WWPC) accounts for the financial year 2020/21. The purpose of the review was to examine the accounts and documentation available for the year and the year-end accounts.

The annual internal audit, carried out on 11 May 2021 examined the accounts up to the end of March 2021 and the year-end accounts including:

- the start of year accounts and the annual risk assessment
- the annual budgeting process;
- the finalised budgets and precept request for 2021/22.

2. Method

The following tasks were carried out:

- Two sets of minutes were selected at random and the financial actions specified within them traced through the Cash Book, bank statements and supporting paperwork;
- All minutes for the financial year were scanned;
- The accounts was examined for each month;
- The final accounts were examined;
- Allotment and Burial records were examined;
- The (computerised) Cash Book, Insurance Certificate and the adopted *Standing Orders, Financial Regulations and Procedures for the conduct of Parish Council meetings* (the Standing Orders) were examined.

3. Final Report

I applied the key control tests provided in the *JPAG Best Practise Guidance for Internal Audit Testing* and the results were as follows:

- The cash book was found to be maintained, arithmetically correct and regularly balanced;
- Standing orders and financial regulations have been adopted and applied and there are appropriate controls applied to payments;
- VAT has been identified, recorded and reclaimed;
- Risk management arrangements are in place and a Risk Register is maintained;
- The Council has prepared an annual budget in support of its precept, expenditure is regularly reported and significant variances have been adequately explained;
- Income has been properly recorded and promptly banked, the precept for 2020/21 was as expected and there are effective controls over cash;
- Petty cash procedures have been adhered to;
- The salary for the Clerk/RFO which was approved by the Council has been paid, as have expenses incurred. Since 1 September 2009 the Clerk has been employed by the Council which makes PAYE and pension payments for her;

- The bank account has been reconciled regularly, statements have been placed on file and no unexplained balancing entries were identified;
 - There is an audit trail of numbers identifying payments between the Cash Book and the fileq underlying documents. Debtors and creditors nfJve been recorded.
- Inspections of the playground are being carried out annually, in September this year.

4. Implementation of improvements

There were no recommendations last year.

5. Recommendations

There are no recommendations for improvement this year.

6. Summary

This year the Council's key and recurring concerns were:

- the replacement of Heritage Lights with LED;
- the safety of the PPF play area and expenditure on new and replacement equipment;
- the starting of a new project to make better use of our gr en spaces;
- carrying on the Council business in an efficient and effective way while under restrictions brought on by the pandemic.

have no concerns about the accounts and I am satisfied that I can complete a satisfactory Annual Report.

As usual, the quality of the bookkeeping and filing has made my task very straightforward and ensured that the audit has proceeded smoothly.

Lesley Hewitt
Internal Auditor to WWPC
11 May 2021