

**YEAR END REPORT BY THE INTERNAL AUDITOR TO CLEATOR MOOR TOWN
COUNCIL
FINANCIAL YEAR ENDING 31 MARCH 2020**

I confirm I have, on the 30th April 2020 undertaken an internal audit for the period 1st October 2019 - 31st March 2020(second half of the financial year) (in accordance with the Account and Audit Regulations (England) 2016 and in accordance with the Council's approved audit plan and incorporating any new requirements as outlined in "Governance and Accountability for Local Councils" A Practitioners' Guide (England) March 2019

This report supplements the information reported in the first half -year audit.

To comply with Government guidance and social distancing regulations during the Covid 19 pandemic, the Audit was conducted by examining documents sent by e-mail by the Clerk, information displayed on the Council website and the Clerk providing additional information for clarification in response to queries.

1. Proper Bookkeeping

A clear audit trail existed from all primary accounts in the Excel spreadsheets. The manual checks supplement computer data. All are balanced monthly and are accurate. Robust backup procedures exist to safeguard computer records.

2. Standing Orders/Financial Regulations. Responsible Financial Officer

Standing Orders and Financial Regulations as reported in the first half year are current and include all up to date legislation.

The council has responded to previous recommendations and the appointment of the Responsible Financial Officer was correctly recorded in the Minutes of the Council 12th November 2019 Minute No. 194/19.

3. Invoice procedure

A random check was made of all items in excess of £1000 paid in the period. All adhere to Financial Regulations. The council adheres to the principle of best value in sourcing goods and services.

4. VAT

Vat has been recorded and the correct sums have been promptly reclaimed quarterly. The final quarter terminating on 31st March 2020 April – 31st March - reconciles to the cashbook.

5. Sct 137 Payments

Cleator Moor Town Council is a General Power of Competence (GPC) Council and this negates the need to use Sct 137, as GPC is the Power of first resort.

6. Risk Management

The Comprehensive Risk Assessment documents were prepared in the financial year and received for approval at the meeting held on 10th March 2020 and subsequently adopted Minute No. 275.20

7. Internal Financial Controls

There is clear evidence by checks, dates and signatures on relevant documents e.g. invoices, financial statements, schedule of payments, bank reconciliations, and bank statements that the Council is in control of the use of public monies.

8. Register of Interest

Members complied with the requirement to complete the register at the appropriate time. Subsequently members duly declare interests at meetings and update their entries in the register as necessary.

9. Budgetary Control

The Council received the required year-end forecast budget, which had been monitored throughout the year. The precept was demanded from the Borough Council to meet their timescale.

10. Cash Balances at the Bank

The cash balances at the bank (which includes earmarked reserves for anticipated projects) are adequate to enable the council to fulfil budgeted expenditure and maintain a healthy cash reserve.

11. Income Controls

All income is promptly banked upon receipt. Allotment rents are demanded in a timely manner and meticulous records ensure monitored payments and overdue amounts are identified.

12. Petty Cash

All expenses are reported to the relevant meeting. Sums drawn are allocated to the appropriate budget head and VAT is identified and claimed.

13. Payroll Controls

All payments are accurately documented and all payments required to be forwarded to HMRC are up to date.

14. Asset Control

The asset register was updated to include any acquisitions and disposals (if appropriate) throughout the year. Assets of £318980.15 are noted and detailed correctly in the Annual Governance and Accountability Return 2019/20 at historic value. All assets are adequately covered by insurance.

15. Bank Reconciliation

The year -end bank reconciliation document accurately records the cash balances at the bank and any petty cash held. Monthly reconciliations are verified as accurate by the signature of members on the respective bank statements.

16. Year End Accounts

The year-end accounts are prepared as required on a Receipts and Payments basis.

I confirm that Cleator Moor Town Council is fully compliant with all aspects of the Accounts and Audit regulations and other statutory obligations.

In concluding the report I wish to express my appreciation to the Clerk/RFO for his assistance with queries and the thorough preparation and availability of all documents, required in the new circumstances, which expedited the audit process as a result of accurate and transparent records.

A handwritten signature in black ink, appearing to read 'Georgina D Airey', written in a cursive style.

Georgina D Airey – Internal Auditor – 30th April 2020