

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES
<p>Has the council prepared an annual budget in support of its precept? yes</p> <p>Is actual expenditure against the budget regularly reported to the council? no*</p> <p>Are there any significant unexplained variances from budget? no</p> <p>Are reserves appropriate? yes*</p> <p>Actual expenditure against budget is only considered by the council while setting the precept, financial regulations (4.8) state that this should be done at least quarterly</p> <p>General reserves are £36114, which is slightly over 12 months of receipts/payments. Section 5.32 of Governance and Accountability for Small Councils (March 2019) advises that general reserves should be up to 12 months of Net Revenue Expenditure. The council should be mindful of this, and either specify what these reserves are for, or consider reducing the level held.</p>	R
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	yes
<p>Is income properly recorded and promptly banked? yes</p> <p>Does the precept recorded agree to the Council Tax authority's notification? yes</p> <p>Are security controls over cash and near-cash adequate and effective? yes</p> <p>Is the council VAT registered? no</p> <p>Are returns submitted in a timely manner. yes</p> <p>Is VAT reclaimed on exempt business activities reviewed and considered insignificant? n/a</p> <p>Are receipts for business activities within the registration threshold? n/a</p>	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	n/a
<p>Is all petty cash spent recorded and supported by VAT invoices/receipts?</p> <p>Is petty cash expenditure reported to each council meeting?</p> <p>Is petty cash reimbursement carried out regularly?</p>	

G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	YES
<p>Do all employees have contracts or employment with clear terms and conditions? yes</p> <p>Do salaries paid agree with those approved by the council? yes</p> <p>Are other payments to employees reasonable and approved by the council? yes</p> <p>Have PAYE/NIC been properly operated by the council as an employer? yes</p> <p>Payroll is outsourced, the Clerk is the only employee PAYE & NI have been properly applied.</p> <p>There is no record of the Clerk having received an appraisal. Performance reviews create opportunity to discuss issues or opportunities, and can be an aid to ensuring job satisfaction, improved performance and staff retention. It may be beneficial to set up a procedure to ensure timely completion and formal documentation.</p>	R
H. Asset and investments registers were complete and accurate and properly maintained.	YES
<p>Does the council maintain a register of all material assets owned or in its care? yes</p> <p>Are the assets and investments registers up to date? yes</p> <p>Do asset insurance valuations agree with those in the asset register? yes</p> <p>A few additions since the formal review of the asset register had not been added. THIS HAS NOW BEEN AMENDED.</p>	
I. Periodic and year-end bank account reconciliations were properly carried out.	YES
<p>Is there a bank reconciliation for each account? yes</p> <p>Is a bank reconciliation carried out regularly and in a timely fashion and approved by council? yes*</p> <p>Are there any unexplained balancing entries in any reconciliation? no</p> <p>Is the value of investments held summarised on the reconciliation? n/a</p> <p>Statement balances are reported and reviewed monthly, but a full reconciliation to the cash book is only performed at the year end - this is not reviewed or signed off. Financial Regulations (2.2) require that a reconciliation between cashbook and bank statement is performed at least quarterly.</p>	R

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES
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Are year end accounts prepared on the correct accounting basis (receipts and payments or income and expenditure) ?	receipts and payments
Are debtors and creditors properly recorded?	n/a
Do accounts agree with the cashbook?	yes*
Is there an audit trail from underlying financial records to the accounts?	yes
There has been recent change in the guidance for what can be included in "Line 4 - staff costs". This figure needs to be updated to reflect 2.16 of Governance and Accountability for Smaller Councils. (2018/19 figure should be restated if necessary) - THIS HAS NOW BEEN AMENDED	

K. If the authority certified itself as exempt from a limited assurance review, it met the exemption criteria and correctly certified itself exempt	N/a
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L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	YES
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Date from	01/07/2019
Date to	09/08/2019

M. Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/a
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