

Internal Audit Comments

	Auditor Comment	Action
1.	When agreeing to Expenditure for an unknown amount can I suggest that an initial maximum figure is approved, e.g. not exceeding £xxx. If the total expenditure subsequently exceeds this figure the Council can then approve the increased sum at a later date. Payments made to Morral Play Services and MJB (Qtr 4) fall into this category.	Note
2.	An entry on the Expenditure Sheet - 30/6; Bank Charges; £14.80 - is in the wrong column. Staff rather than Admin Charges.	Corrected inc. cash books.
3.	The effects of 2 above mean that amendments are required to AGAR page 5 as indicated in pencil on the page itself. Minor amendments are also needed on the Variances Sheet, again as per pencil indications.	Corrected
4.	The Fixed Asset figure on AGAR p5 for 19/20 is incorrect by £400. Given the small amount involved no action is recommended.	Noted
5.	It was noted in the September PC Meeting Minutes that a review of the Risk Assessment document was to be undertaken. Later Minutes (p422) suggest this was completed. If so, please amend the heading on the Document to show the correct date. I printed off a copy from the PC Web Site which shows 2020.	Corrected
6.	I recommend that both the Fixed Asset Register and the Risk Assessment Document are reviewed and approved/amended by the Council in March each year just before the year end.	Noted – scheduled Risk Assessment review February 2022 & Asset Register March 2022
7.	The VAT total on the Spreadsheet differs to that on the VAT Reclaim - amount is £7.12. Given the small amount involved this can be disregarded. However, it is recommended that the Spreadsheet and Return are reconciled at regular intervals to ensure that there is no discrepancy showing. The amount claimed at the yearend should equal the Spreadsheet VAT column.	Noted.
8.	VAT should only be reclaimed when there is a Receipt/Invoice and a Supplier VAT Number to hand.	Noted – was awaiting Vat no. from Company not received.
9.	The previous Internal Auditor suggested an Interim Review during the year to help ease the workload at year end. I strongly support this suggestion.	May agenda item to approved mid-year audit.