

A) Appropriate accounting records have been kept properly throughout the year	Satisfied this was complied with
B) This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	All invoices had been initialled by 2 councillors, the VAT has been accounted for. The clerk did not have access to the Financial Regulations of this council and the finance minutes are vague each month. There was no evidence of what the Council had approved. A detailed list of payments should be added to the minutes every month and detailed financial position presented to Council.
C) This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	I could find no available policies and the clerk did not have access to any policies.
D) The annual precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Satisfied this was complied with. Minutes record discussion and agreement on this.
E) Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Satisfied this was complied with.
F) Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	Petty Cash not held by this Council
G) Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	Satisfied this was complied with
H) Asset and investments registers were complete and accurate and properly maintained.	No evidence of an asset schedule. Assets need to be documented and ideally phototgraphed. Land ownership photo's can be obtained through Google Earth.
I) Periodic and year-end bank account reconciliations were properly carried out.	Satisfied this was complied with
J) Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & Payments or income & expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.	Regular reports do not appear to have been produced.
Council Specific	I found this council lacking in transparency in several areas. Financial reports need to be tightened up. Risk management needs to be addressed. All necessary policies need to be written or updated. The only policies I could access were on the Council website and are Standing Orders (Adopted May 2014) and Financial Regulations January 2011. These two policies are now 4 years and 7 years old and should be reviewed.
	Unfortunately the Clerk has been very ill and an interim Clerk has been taken on to work for the Council but she has not been given access to all the documents. Therefore I cannot but qualify this audit.

Yvonne Morton

29/06/2018