

Audit Report

Frampton Cotterell Parish Council

Audit Plan Year: 2021 – 2022 In Year Assurance

Audit Status: Audit Completed

Audit Review Date 25th November 2021

Report Distribution:

Linda Squire – Clerk to Frampton Cotterell Parish Council

Margarita Phippen – Responsible Financial Officer

Kim Jefferies – Projects & Support Officer

1. Objective

The objective of the audit was to provide an independent opinion on the appropriateness of the financial control procedures operated in the Council. Audit Officer – Kerry Woodey examined these procedures.

2. Opinion

The highlighted wording in the table below provides the opinion for this internal audit review and its accompanying description.

High Standard	Systems and processes are excellent providing good assurance. Significant strengths have been identified and are to be commended, any recommendations made will serve to further strengthen existing arrangements.
Reliable Standard	There are very few significant matters arising from the audit, systems of control are good and provide reasonable assurance.
Improvements Required	Existing procedures need to be improved in order to ensure that they are fully reliable. Extensive recommendations have been made but the issues are not of such a significance to represent a major risk to the Council.
Significant Improvements Required	Existing procedures are weak and reasonable assurance could not be provided over a number of areas. Prompt action is necessary to improve the situation and avoid unnecessary risks.
Fundamental Weaknesses Identified	The matters arising from the audit identify that there are fundamental weaknesses which place doubt on the reliability of the procedures reviewed. Urgent action is necessary to improve the current situation and reduce risk exposure.

3. Key Strengths

- There are regular quorate meetings of the Full Council and its Committees, and the budget and precept are agreed annually and timely at Full Council.
- A clear asset summary report is available containing current asset location, value, and insurance cover.
- An employment contract is available for all employees of Frampton Cotterell Parish Council.

4. Key Risks

- Some covid-19 risk assessments are out of date and there is not an up-to-date risk assessment available for the Centenary Field.
- Booking forms are not always signed by the hirer and a Council representative.
- The Public Notice has not been recorded within the Full Council meeting minutes alongside the dates of display and location.

5. Key Actions

- Covid-19 risk assessments to be reviewed and new risk assessments to take place where appropriate. A new risk assessment to take place for the Centenary Field.
- To ensure booking forms are signed by both the hirer and a Council representative.
- The Public Notice to be recorded as being approved in the Full Council meeting minutes alongside date and location of display.

6. Advisory Points

- AGAR display location to be recorded within Full Council meeting minutes.

All of the matters arising from the audit are detailed in the Action Plan together with suitable recommendations.

7. The Control Environment

Key Control Objectives		Achieved?
A.	Appropriate accounting records have been kept properly throughout the financial year.	Yes
B.	The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes
C.	The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes
D.	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes
E.	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	Yes
F.	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Yes
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
H.	Asset and investment registers were complete and accurate and properly maintained.	Yes
I.	Periodic bank account reconciliations were properly carried out during the year.	Yes
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.	To be tested at year end
K.	Councils with turnover of below £25,000. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i> .	Not currently applicable to any SGC clients.
L.	Councils with turnover of below £25,000. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website / webpage up to date at the time of the internal audit in accordance with the Transparency Code for smaller authorities.	Not currently applicable to any SGC clients.

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M	The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and / or authority approved minutes confirming the dates set).</i>	No
N	The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	Yes
O	Trust funds (including charitable) - The council met its responsibilities as a trustee.	N/A

8. Auditors & Acknowledgements

Audit Manager	Justine Lawson
Auditor	Kerry Woodey

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No.	Matter Arising	Associated Risk	Recommendation	Responsible Officer ; Proposed Timescale
Priority: High				
1	<p>Exercise of Public Rights</p> <p>The Exercise of Public Rights was not available for inspection and cannot be located by the Parish Council.</p>	<p>The risk is that the Parish Council has failed to provide the necessary documents, to confirm the requirements set out by the Audit and Accounts Regulations have been met.</p>	<p>Recommendation</p> <p>The Parish Council should ensure that a copy of the Public Notice is kept for inspection when required, so that it can be determined that the notice clearly identifies the statutory 30 working day period for which it should be displayed.</p>	<p>Responsible Officer</p> <p>Clerk Responsible Financial Officer Full Council</p> <p>Target Implementation Date</p> <p>18/03/2022</p>
Priority: Low				
2	<p>Risk Assessments</p> <p>The risk assessments that have taken place for the re-opening of the play areas, the Pavilion and the changing rooms have not been reviewed since July 2020. The risk assessment does not record who undertook the checks.</p> <p>The risk assessment completed by Outsource Safety for the Centenary Field is out of date and was last completed in August 2020.</p>	<p>Potential non-compliance with the health & safety regulations.</p>	<p>Recommendation</p> <p>A review of the re-opening risk assessments to be completed and new risk assessments to take place. It should be noted within the risk assessment the date of review, date of next review and who undertook the risk assessment.</p> <p>Review the risk assessment completed for the Centenary Field and new risk assessment to be put in place.</p> <p>Anyone undertaking the risk assessment should have the appropriate qualifications.</p>	<p>Responsible Officer</p> <p>The Clerk Responsible Financial Officer</p> <p>Target Implementation Date</p> <p>18/03/2022</p>

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No.	Matter Arising	Associated Risk	Recommendation	Responsible Officer ; Proposed Timescale
3	<p>Booking Forms for Hirer's</p> <p>1 of the 3 booking forms reviewed were not signed by the hirer.</p> <p>2 of the 3 booking forms reviewed were not signed by the Parish Council to agree the booking had been accepted.</p>	<p>There is a risk that the hirer has not agreed to the terms and conditions of hiring the space provided by the Parish Council.</p> <p>There is a risk that booking forms are not authorised and agreed by the Parish Council.</p>	<p>Recommendation</p> <p>In all cases a signature from the hirer and a Council representative should be present on the booking form to confirm that the hirer has agreed to the terms and conditions of the booking and the Council has accepted the booking.</p>	<p>Responsible Officer</p> <p>The Clerk Responsible Financial Officer</p> <p>Target Implementation Date</p> <p>18/03/2022</p>
4	<p>Public Notice</p> <p>It has not been recorded within the Full Council meeting minutes that the Public Notice has been approved for display alongside the dates for display and location.</p>	<p>There is a risk that the Council is not complying with NALC guidelines.</p>	<p>Recommendation</p> <p>Once the Public Notice has been approved for display this should be noted in the minutes alongside the AGAR and the dates and location of display should be recorded.</p>	<p>Responsible Officer</p> <p>Full Council</p> <p>Target Implementation Date</p> <p>18/03/2022</p>