

Assertion 1- NO

Budgeting- No sound evidence of preparing and presenting to the council for approval a budget document showing the last 3 years income/expenditure and forecasted budget for 2021-22. There is no evidence of the council monitoring actual performance against its budget during the year ie Minutes recording presentation of net position to the council.

Bank reconciliation — Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis. No evidence of bank reconciliation statements been prepared or approved, signed and minuted by the council.

Assertion 2 — NO

Internal control- No evidence or record of internal control checks.

Standing Orders and Financial Regulations- Standing Orders not fit for purpose not been reviewed recently, no financial regulations in place.

Authorities need to ensure controls over money are embedded in Standing Orders and Financial Regulations. Section 150(5) of the Local Government Act 1972 required cheques or orders for payment to be signed by two elected members. Whilst this requirement has now been repealed, the 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements in accordance with paragraphs 1.15.3 to 1.15.6 of this guide- no two person authorisation currently on online BACS payments.

Review of effectiveness — Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement. No evidence of this being completed.

Assertion 4- NO

No evidence of the advertisement of the dates for the public rights. No documentation on the parish website for previous year.