

Code	Control Objective	Findings
A	Appropriate accounting records have been properly kept throughout the financial year.	All income and expenditure transactions have been properly recorded throughout 2020/21. The R.F.O. in addition maintains control accounts to ensure completeness of entries
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and V.A.T. was appropriately accounted for.	Financial Regulations and Standing Orders have again been reviewed in accordance with the latest guidelines. The Council and staff have a proactive attitude to this subject irrespective of national guidelines. Payments were supported and all were subject to Council approval. V.A.T. is reclaimed on an annual basis as previously approved by Council.
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	The Council has a risk analysis and is aware of its obligations. The Council has displayed good attention to meet with the requirements of Corporate Governance and has the appropriate approved policies.
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	The precept is set after consideration of a detailed budget. Reports are prepared quarterly for members on progress against the budget for each financial year. The General Fund Balance has decreased considerably.
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and V.A.T.	The management trail on income is particularly important and this is very good. A control account is maintained to ensure all income is posted to the accounts in full.

	was appropriately accounted for.	
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and V.A.T. appropriately accounted for.	All expenditure is controlled by the R.F.O. and requires appropriate vouchers to be presented. Reimbursement of the petty cash system is approved by members via the schedule of payments. The postage system utilises a spreadsheet application.
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and P.A.Y.E. and N.I. requirements were properly applied.	This requirement has been successfully outsourced to a contractor.
H	Asset and investment registers were complete and accurate and properly maintained.	The assets and investment register is properly maintained and is up to date. The Council has substantial deposits which are protected by adequate controls with regard to their withdrawal. The R.F.O. attempts to maximise interest in a very low market The Council employs the services of an Independent Financial advisor when required in accordance with good practice. The Council has approved an investment strategy policy which is excellent practice. The Council places its investments to take account of the £85K Financial Protection Scheme.
I	Periodic and year end bank account reconciliations were properly carried out.	Bank Reconciliations are an essential control and have been produced monthly. All have been reviewed by the Council and myself in detail monthly despite Covid restrictions.
J	Accounting statements during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records, and where appropriate debtors and	The year-end accounts are produced via a computerised Sage system on an income and expenditure basis. Debtors and creditors are correctly recorded. The audit trail throughout systems is very detailed and clear.

	creditors were properly recorded.	
K	Exempt assurance	Not applicable
L	Turnover < £25K	Not applicable
M	The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights	Not carried out but planned for audit of 2020/21 accounts
N	Publication requirements in 20/21 for 2019/20 Agar	Demonstrated
O	Trust Funds	Not applicable