

Botley Parish Council

Financial Year 2019-20

Year End Internal Audit Observations



Visit date: 18 June 2020

C This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

No.	Audit Conclusion	Observation	Recommendation	Priority
1	The Council meeting minutes 11 February 2020 are in draft.	<i>The Council reviewed and approved the Council Risk Management Policy 11 February 2020 Full Council meeting minutes reference 220.2. The minutes are currently in draft.</i>	The Council must provide a signed copy of 11 February 2020 meeting minutes to Internal Audit at the next given opportunity.	Medium

H Asset and investments registers were complete and accurate and properly maintained.

No.	Audit Conclusion	Observation	Recommendation	Priority
1	The Council has not reviewed the asset register during the financial year.	<i>The Asset Register has been reviewed and updated throughout 2019-20 this was noted on the latest review 17 December 2019 meeting minutes. This is carried out by the Policy & Resource Committee.</i> <i>It is understood that Policy & Resource Committee were due to meet prior to meet 24 March 2020 to review the Asset Register and put forward to Full Council for formal approval. However due the lock down restriction meetings were cancelled and subsequently the Council was unable to review the Asset Register.</i>	The Council to confirm when the review of the Asset Register is to take place. A copy of the signed minutes to be provided to Internal Audit confirming review has taken place.	High

I Periodic and year-end bank account reconciliations were properly carried out.

No.	Audit Conclusion	Observation	Recommendation	Priority
1	The Year End bank reconciliations are unsigned due to current lock down restrictions.	<i>The Council Year End bank reconciliation have not been independently reviewed and signed due to the current lock down restriction.</i>	The Council must ensure that the Year End bank reconciliations are independently reviewed, signed and dated once lockdown restrictions are eased.	Medium

M Trust funds (including charitable) – The council met its responsibilities as a trustee.

No.	Audit Conclusion	Observation	Recommendation	Priority
1	No Trust meetings held during 2019-20.	<i>It is understood that no Trust meetings took place in 2019-20.</i>	Council to note.	Medium