

## North Cadbury & Yarlington Parish Council Internal Audit Report 2021/22

Box Number:	Yes / No:	Comments:
<b>A</b>	<b>YES</b>	
<b>B</b>	<b>YES</b>	
<b>C</b>	<b>YES</b>	
<b>D</b>	<b>YES</b>	
<b>E</b>	<b>YES</b>	
<b>F</b>	<b>N/A</b>	The Council does not operate a petty cash system.
<b>G</b>	<b>YES</b>	
<b>H</b>	<b>YES</b>	
<b>I</b>	<b>YES</b>	
<b>J</b>	<b>YES</b>	
<b>K</b>	<b>N/A</b>	The Council had an External Audit last year
<b>L</b>	<b>YES</b>	
<b>M</b>	<b>YES</b>	
<b>N</b>	<b>YES</b>	
<b>O</b>	<b>N/A</b>	The Council does not act as a trustee

### Internal Auditors Summary Report: Year Ending 31<sup>st</sup> March 2022

I have examined the accounts, minutes and supporting paperwork for North Cadbury Parish Council year ending 31 March 2022, in accordance with the Joint Panel on Accountability and Governance Practitioners' Guide (March 2021)

The Council's internal controls, governance, and accounting is of a good standard, you have conducted an annual risk assessment.

The paperwork is easy to navigate, you have the appropriate insurance cover in place. Your website is well maintained with all the relevant information.

#### **Unlawful payments:**

As noted last year, the Internal Audit form does not ask the question if all the payments made were lawful. For a payment to be lawful the council must be able to demonstrate the power that was used to make the payment and that this payment was not against the law. I have been consistent in my reporting to the council that grants to the church are not lawful.

I note that the council debated the giving of grants to the church within the last year and concluded that as they were beneficial to the parish then the parish would continue to give them. To extrapolate this, will the council consider people that could be murdered for the benefit of the parish and then do so? – if something is not lawful then it is not lawful, no matter the benefit.

Payments in question:

- NC PCC - £1,200
- Yarlington PCC - £500
- NC church clock - £ 314.40

### **Comments not affecting my opinion - Internal Audit 2021/22:**

#### **Planning Site Visits:**

The council continue to conduct a remarkable number of formal site visits for planning applications - very commendable.

#### **General Reserve:**

The Clerk has reported to the council that this should be at least 25% of the precept, my recommendation would be to have the equivalent of 75% of the precept in reserve. The benefits of a healthy reserve have never been more apparent over the last two years.

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10<sup>th</sup> June 2022