MERTON PARISH COUNCIL INTERIM INTERNAL AUDIT REPORT YEAR ENDING 31ST MARCH 2020

MERTON Parish Council

Year Ending 31st March 2020

OCTOBER 13, 2019

INTERNAL AUDITOR – MRS MELANIE BICKELL

BASIS OF REPORT

As part of its annual governance review to prepare it annual governance statement, an authority needs to scrutinise the actions it has taken during the year, and the decisions that it has made, and satisfy itself that it has acted properly within its powers and in accordance with any relevant Regulations

This internal audit report is based upon the National Association of Local Councils (NALC) recommended check-list, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.
The scope of this interim internal audit is focused on the recommendations resulting from the internal audit carried out for Merton Parish Council in April 2019, assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes. By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and councillors and not left for internal audit. (Source: Governance and Accountability for Local Councils-A Practitioners' Guide- 2014)

Audit Planning and Reporting
The Council should properly take account of the corporate risk i.e. controls and procedures within the Council which minimise the risk of the body not being able to function or carry out what it sets out to do.

The internal audit will comprise 2 parts done at different times of the year. The interim audit is usually done part way through the year, and is an audit of the Councils processes and procedures

The final audit is undertaken after completion of the year-end, so that balances within the accounts may be verified, the auditor will submit written reports to the Council after the interim and final audit.

During the interim internal audit, the following were checked:

- Proper Accounting Procedures
- Cash book

- Financial Regulations
- Standing Orders
- Payment Controls
    - Estimates, quotes, tenders
    - Authority by the Council
    - Legal Powers
    - Approved Invoices
    - Cheque Stubs
    - VAT
    - Section 137 Use (Expenditure limit £7.86 per member of Merton Population 2018-19 = £7.86 x 249 (£1957.14) or population of 331 in 2001 census = £2601.66) LGA1972 s.137 4(a)
- Risk Management including insurance
- Budgetary Controls
- Income controls
- Payroll
- Asset Control
- Bank Reconciliation
- Year End
- Governance and Safeguarding Policies of the Council

The internal auditor is appointed by and reports to the Council not the clerk/RFO.

The below summary and recommendations address the weaknesses in the areas that I felt the internal control objectives were not met.

INTERNAL AUDITOR'S SUMMARY AND RECOMMENDATIONS FOR MERTON PC resulting from Interim internal Audit Year Ending 31st March 2020
INTERNAL CONTROL OBJECTIVE (A) Appropriate Accounting Records have been properly kept throughout the financial year – YES
• The cash book is maintained and up to date, and arithmetic is correct, the analysis of expenditure columns accurately reflect the budget headings and is effective to paper-trail/cross reference with the actual budget approved

- Purchases are supported by a purchase order number, invoices are signed by two Councillors or the Clerk (as required by Financial Regulations) to confirm the order was legitimate and matches the cheque payment. Power used to incur any payment made by the Council throughout the financial year is recorded and evidenced in the Minutes and payments are also referenced/allocated to the appropriate budget head to show payment was in accordance with approved budget provisions.

- The Annual Budget setting is not fully or accurately recorded in the Minutes. No copy of the actual budget proposal document that was considered (as an agenda document) can be produced for validity and cross reference. The setting of the precept amount following approval of the budget is not minuted. The Internal Auditor cannot verify from the Minutes, what budget was Resolved and what Precept was Resolved for the forthcoming financial year. (Minutes 14th January 2019 item 61.6 Motion approved as *"The budget for 2019/20 was approved"* is the only entry with no reference to sums or precept) I am satisfied that the current Clerk/RFO is fully aware of the full recording of the approved budget for 2020/21 and this will be resolved for the next budget.

- Regular bank reconciliations are routinely produced for review by the council and signed

It is the internal auditors opinion that Merton Parish Council have met the threshold to confirm they have achieved

ANNUAL GOVERNANCE STATEMENT Assertion 1

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements

The authority needs to prepare and approve a budget in a timely manner before setting a precept and monitor actual performance against its budget during the year

Bank Reconciliations needs to be prepared on a regular basis and reviewed by members of the authority

INTERNAL CONTROL OBJECTIVE (B) This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for – YES

- Financial Regulations 4.5 has been amended and meets Lawful requirements

- May 2018 Minutes, Item 7.5 - *The power for the Council to incur this expenditure is not evidenced. "Village Hall Entrance Repair – it has been agreed that the costs will be shared with Clinton Devon Estates and the village hall will donate £500"* The power that Merton Parish Council used to approve and incur this expenditure has been verified by the Clerk. Merton Parish council are Custodial Trustees

- May 2018 Minutes, The power for the Council to incur this expenditure is not evidenced and Breaches Standing Orders and Financial Regulations. I am satisfied that all future quotations/tenders are sourced by the clerk and will be in full accordance with Standing Orders and Financial Regulations with written confirmation of appointment being made, with the RFO ensuring appropriate power and funding identified before any 'contract or service agreement' is entered into.

- I am satisfied that the Parish Council is, under the direction/guidance of the current Clerk/RFO acting wholly within its powers and budget

- S137 power and expenditure is correctly recorded within the current cash book
- Merton Council no longer accepts small cash payments for parking permits. The clerk has produced a suitable parking permit procedure and I am satisfied that this activity no longer poses any risk to the council

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ANNUAL GOVERNANCE STATEMENT
Assertion 1
We Have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements
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Assertion 3
We took all reasonable steps to assure ourselves that there are matters of actual or potential non-compliance with laws, regulations and proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or mange its finances
All authorities' actions are controlled by statute. Activities undertaken must fall within an authority's power to act. (Ultra-Vires – doesn't have the lawful power to make)
An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds it powers or contravenes any laws, regulations, or proper practices

Assertion 5
We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required
The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences. Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk

INTERNAL CONTROL OBJECTIVE (C) This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these – YES

- The Council now have a Risk Management Policy and an Internal Control Policy
- Standing Orders 14xv has been suitably amended and no longer refers to referring a planning application resolution via email

- Merton Parish Council have adopted an appropriate Publication Scheme is adopted which is published on the council's website immediately to comply with the Freedom of information Act.

- A list of councillor responsibilities and papers of formal meetings, including Councillor contact details are now published on the council website

- The council have adopted a Data Protection policy incorporating Information Security and Subject Access Requests

- Merton Parish Council now has a fraud/anti-corruption policy

- The Council website is controlled and updated by the Chair and the Clerk does now has access. The Clerk is currently investigating a new website to ensure that the website complies with The Public Sector Bodies (Website & Mobile Applications) (No.2) Accessibility Regulations 2018

- The Clerk has produced an asset inspection register for Merton Parish Council and assets allocated to councillors to regularly check

- Merton PC does not have any policies or written procedures to show how it complies with employment legislation, and has met its pension obligations. The Council, as an employer, has duties under the Health and Safety at Work Act (1974), and the Management of Health and Safety at Work Regulations (1998), Equality Act 2010, Employments Rights Act 1996, Part-time Workers (Prevention of less favourable treatment) Regulations 2000, Employment Act 2018 and the ACAS Code of Practice Apr 2009, to ensure consistent and fair treatment for all and provide dismissal and dispute resolution procedures. The Clerk was unaware of any pension arrangements or entitlements.

1) **Recommendation that the Council adopts polices/procedures to ensure full compliance and safe-guarding with employment legislation because the council may be at risk of legal action being taken against it for the non-compliance with statutory duties in the Employment Rights Act 1996, Equality Act 2010 or the Health and Safety at Work Act 1974**

- The register of all current councillors Interest are now published on the council website

It is the internal auditors opinion that Merton Parish Council have met the threshold to confirm they have achieved

ANNUAL GOVERNANCE STATEMENT

Assertion 2

We Maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness

Practical and resilient arrangements need to exist covering how the authority orders goods and services, incurs liabilities, makes payments and handles receipts. Authorities need to have in place safe and efficient arrangements to safeguard public money. Approval of any changes to bank accounts, the authority needs to approve every bank mandate and any amendments to mandates

Risk assessment and internal controls need to focus on the safety of the authority's assets. The remuneration payable to all employees need to be approved in advance by the authority.

The authority needs to ensure it has complied with its duties under employment legislation and has met its pension obligations

The councils Assets need to be properly maintained and efficiently managed – no asset budget and no annual inspection

Review of effectiveness Under Regulation 6 of the Accounts and Audit Regulations 2015 requires the Local Authority to conduct each financial year a review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement

Assertion 3

We took all reasonable steps to assure ourselves that there are matters of actual or potential non-compliance with laws, regulations and proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or mange its finances

All authorities' actions are controlled by statute. Activities undertaken must fall within an authority's power to act. (Ultra-Vires – doesn't have the lawful power to make)

An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds it powers or contravenes any laws, regulations, or proper practices

Assertion 5

We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required

The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences. Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk

INTERNAL CONTROL OBJECTIVE (D) The precept or rates requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate – YES

- The RFO is now producing regular budget reports to Council Members, and has identified budget overspend and unbudgeted expenditure, and made the Council aware the reasons for this and taken corrective action by transfer of funds from General Reserves. The Clerk has correctly identified that Merton Parish Council do not have sufficient general reserves due to overspend on unbudgeted items (prior to her appointment)

- The Council has no reserves policy and currently only sufficient reserves for 'earmarked' projects with no general reserve for emergency payments. Section 50 of the Local Government Finance Act 1992 requires that billing and precepting authorities must have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement.

- I am satisfied that the current Clerk/RFO will build in suitable measures in the forthcoming budget for 2020/21 to be approved by full council

2) Recommendation that Merton PC create a reserves policy and make provision for the accrual of general reserve/reduce the earmarked reserve for elections

It is the internal auditors opinion that Merton Parish Council have met the threshold to confirm they have achieved

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INTERNAL CONTROL OBJECTIVE (I) Periodic and year-end bank account reconciliations were properly carried out - YES

- Bank Reconciliations are produced for every meeting and minuted

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ANNUAL GOVERNANCE STATEMENT Assertion 1
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INTERNAL CONTROL OBJECTIVE (J) Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book supported by an adequate audit trail from underlying records – YES

- I have carried out a successful audit trail on 3 payment invoices, 2 receipts and payroll and am satisfied that the current RFO/Clerk has appropriate systems in place
- If not already doing so, members of the parish council should carry out their own short notice accounts inspection which should be reported in the Minutes

It is the internal auditors opinion that Merton Parish Council have met the threshold to confirm they have achieved
ANNUAL GOVERNANCE STATEMENT Assertion 1
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Further comments
I am very impressed with the substantial work the current Clerk/RFO has done to produce documents and procedures in the 6 months since I carried out the internal audit, and thus, with the co-operation of Councillors, has completely turned around the internal audit for Merton Parish Council, to the effect that I report no areas of concern and all recommendations made from the internal audit report have been adequately implemented. Merton Parish Clerk is to be commended for her hard-work and diligence and Merton Parish Councillors congratulated in supporting the changes made

Internal Audit Carried Out By	(Signed) MELANIE BICKELL	(Print) MELANIE BICKEL
Audit Type (delete as appropriate)	INTERIM	ANNUAL
Date	13th October 2019	16th April 2019

For Internal Auditor's Use Only	
Section 4 of AGAR completed and signed	16th April 2019
Interim Internal audit report sent to Merton PC Chair	

Name of Council	Merton Parish Council	**Clerk to Merton Parish Council**	Alice Turner
Number of councillors	8	**RFO to Merton Parish Council**	Alice Turner
Quorum	4	**Precept (For audit year)**	£5000
Electorate	249 (Population 331 (2001 census)	**Gross Budgeted Income**	£6801

GOVERNANCE								
		Adopted Ratified	Last Review: Dated	Last Review: Resolved	Last Review: Minutes Reference	Last Review: On website	Next Review	FURTHER RECOMMENDATIONS
1.	**KEY POLICES AND PROCEDURES DOCUMENTATION**							
1.1.	Standing Orders	Yes	Yes	Yes	Yes	Yes	Yes	
1.2.	Financial Regulations	Yes	Yes	Yes	Yes	Yes	Yes	
1.3.	Code of Conduct	yes	Yes	Yes	Yes	Yes	Yes	
1.4.	Risk Management	Yes	Yes	Yes	Yes	Yes	Yes	
1.5.	Statement of Internal Control	Yes	Yes	Yes	Yes	Yes	Yes	
1.6.	Scheme of Delegation	Yes	Yes	Yes	Yes	Yes	Yes	
1.7.	Model Publication Scheme/FOI	Yes	Yes	Yes	Yes	Yes	Yes	
1.8.	Committees Terms of Reference	Not applicable – no committees						
1.9.	Data Protection Policy	Yes	Yes	Yes	Yes	Yes	Yes	
1.10	Privacy Statement	Yes	Yes	Yes	Yes	Yes	Yes	
1.11	Document Retention Policy	Yes	Yes	Yes	Yes	Yes	Yes	
1.12	Complaints Procedure	Yes	Yes	Yes	Yes	Yes	Yes	
1.13	Disciplinary procedure	None						MPC should implement a policy in due course
1.14	Health & Safety Policy	None						Council should adopt a policy to ensure full compliance and safe-guarding with employment legislation. The council may be at risk of legal action being taken against it for the non-compliance with statutory duties in the Health and Safety at Work Act 1974
1.15	Lone Working Policy	None						Under The Health & Safety at Work Act 1974 and the Management of Health & Safety at Work Regulations 1999, Merton PC has a duty of care to advise and assess risk for workers, Members and volunteers when they work by themselves – MPC should adopt and implement an appropriate policy as soon as they are able
1.16	Computer/removable media/ Telephone/Social media Misuse	Yes	Yes	Yes	Yes	Yes	Yes	
1.17	Equality and Diversity Policy	Yes	Yes	Yes	Yes	Yes	Yes	
1.18	Use of own device/Cllr email Policy	None						General Data Protection Regulations 2018 – 7th Principle of the Data Protection Act states "appropriate technical and organisational measures shall be taken against accidental loss or destruction of, or damage to, personal data." It means you must have appropriate security in place to prevent the personal data you hold from being accidently or deliberately

GOVERNANCE									
		Adopted Ratified	Last Review				Next Review	FURTHER RECOMMENDATIONS
			Dated	Resolved	Minutes Reference	On website		
								compromised. This is relevant if person data is being processed on devices why you may not have direct control over GDPR Article 24.2 (Appropriate measures to be taken by the Data Controller [Merton PC]
1.19	Reserves Policy	None						A policy would be a transparent strategy of how MPC accrue reserves and for what purpose
1.20	Training Policy	None						The Council should identify training needs of the individual by means of formal and informal appraisals. The training offered to officers and all of its members should be no less than the minimum requirement of Continuous Professional Development required by the Institute of the Society of Local Council Clerks
1.21	Council Insurance/Public Indemnity	Yes	Yes	Yes	Yes	No	Yes	
1.22	Councillor Register of Interests		Yes			Yes		
1.23	Asset Register up-to-date and in compliance regarding value	Yes	Yes	Yes	Yes	No	Yes	
1.24	Internal Audit Policy	None						
1.25	Grants Policy	None						
1.26	Resolution Register	Yes						Commenced March 2019
1.27	Declaration of Interests Register	Yes						
1.28	Bank Signatories/ Authorisations	Yes						
1.29	RFO Appointed	Yes						

BOOK KEEPING/ACCOUNTING		
In Accordance with G&A for Smaller Councils	Y/N	Comments/Recommendations
2. Procedure		
2.1. Ledgers **2.1.1.** Gross/VAT/Net columns representative of budget heads	Y	

BOOK KEEPING/ACCOUNTING			
In Accordance with G&A for Smaller Councils		Y/N	Comments/Recommendations
	2.1.2. Maintained and up-to-date	Y	
2.2.	**Budget** **2.2.1.** Maintained and up-to-date **2.2.2.** Quarterly Council Report/virement **2.2.3.** Corresponds with ledger	 Y Y Y	
2.3.	**VAT** **2.3.1.** Recorded correctly **2.3.2.** Claimed	 Y Y	
2.4.	**Payments** **2.4.1.** Purchase Order number raised for each item of expenditure **2.4.2.** Recorded correctly in ledger **2.4.3.** supported by invoice which is signed by 2 Councillors **2.4.4.** Council Power of expenditure recorded on invoice and/or minutes **2.4.5.** Assigned to budget head **2.4.6.** Minutes reference/resolution number for approval of payment recorded on invoice and/or ledger **2.4.7.** Cheque book stub correctly referenced and signed by 2 signatories **2.4.8.** Payment within budget approval **2.4.9.** Regular Payments by STO/DD approved by full council at APCM **2.4.10.** Councillor/Clerk reimbursement/mileage Expenses claims signed, legitimate, evidenced, pre-approved, in accordance with Standing Orders and Financial Regulations and **LGA 1972**	 Y Y Y Y Y Y Y Y Y Y	
2.5.	**Receipts** **2.5.1.** Recorded correctly in ledger	 Y	

BOOK KEEPING/ACCOUNTING			
In Accordance with G&A for Smaller Councils		Y/N	Comments/Recommendations
	2.5.2. Supported by Remittance paperwork	Y	
	2.5.3. Assigned to budget income head	Y	
	2.5.4. Minutes reference on remittance and/or ledger	Y	
	2.5.5. Assigned receipt reference number	Y	
2.6.	**Bank Reconciliation**		
	2.6.1. Produced monthly or for each Parish Council Meeting	Y	
	2.6.2. Bank Statements cross referenced with receipt/payment order number	N	
2.7.	**Banking/Cash**		
	2.7.1. Online banking and/or banking procedure adequate	Y	
	2.7.2. Cash flow budgeting for payments between precept receipts	Y	
	2.7.3. Petty Cash procedures adequate	N/A	
	2.7.4. Reserves maintained in separate bank account and correctly ear-marked	N	
	2.7.5. Bank Statements received by RFO monthly/bi-monthly	Y	
2.8.	**Year End Process**		
	2.8.1. 2017-18 Auditor comments actioned?	N/A	
	2.8.2. Year-end accounts prepared on correct accounting basis?	Y	
	2.8.3. Bank statements and ledgers reconciled and signed by Chair?	Y	
	2.8.4. Significant variances adequately explained?	Y	
	2.8.5. Sections 1 & 2 of AGAR signed and minuted correctly?	Y	
	2.8.6. 6-week public rights to inspect un-approved accounts dates	Y	
	2.8.7. 2017-18 Accounts and audit reports published on website?	Y	
	2.8.8. All expenditure exceeding £100 published on website?	Y	

DUE PROCESS			
		Y/N	Comments/Recommendations
3.			
3.1.	Agendas clear, informative, signed and published within 3 clear days and remain on website	Y	
3.2.	Minutes referenced, clear, informative, signed front and last page, with remainder pages initialled, and published as a draft within 28 days of meeting, with replacement by approved minutes following next pcm	Y	
3.3.	All expenditure and receipts correctly Minuted with Authority for expenditure identified	Y	
3.4.	All estimates/quotations/tenders for contractors/works in accordance with Standing Orders and Financial Regulations	Y	
3.5.	Authority for emergency expenditure by the Clerk incorporated into Standing Orders and Financial Regulations	Y	
3.6.	All contractors provide proof of public liability insurance cover of £5 million	Y	
3.7.	Council Annual Planner/Annual Action Plan up-to-date	N/A	
3.8.	Annual Parish Meeting held between March and June	Y	
3.9.	Annual Parish Council Meeting held in May (or within 14 days of councillors taking office in an election year)	Y	
3.10.	Council working groups/committees roles and responsibilities of Councillors on website and up-to-date with approved terms of reference if applicable	N/A	
3.11.	All Councillor contact details available on website	Y	
3.12.	Clerk full contact details available on website	Y	
3.13.	Annual Asset Inspection Carried out with report to full council	Y	

DUE PROCESS			
		Y/N	Comments/Recommendations
3.			
3.14.	Parish Council Website accessible, privacy statement and uploaded with all statutory documents and in compliance with Freedom of information Act and Transparency Code	Y	
3.15.	Grant applications approval correct power used	Y	

RISK MANAGEMENT			
		Y/N	Comments/Recommendations
4.			
4.1.	Annual Risk Assessment carried out and reported to full Council	Y	
4.2.	Internal Control Policy updated to reflect risk assessment, internal audit and external audit comments/recommendations	Y	
4.3.	Council Insurance adequate **4.3.1.** Assets correctly valued and covered **4.3.2.** Public Liability Insurance **4.3.3.** Clerk working from home **4.3.4.** Fidelity Guaranteed **4.3.5.** Data Protection Cover **4.3.6.** Personal Accident cover for clerk/ Members/volunteers **4.3.7.** Annual Review carried out	 Y Y Y Y Y Y Y	
4.4.	Bank Signatories list up-to-date and adequate	Y	
4.5.	On-line banking **4.5.1.** Approved by full council **4.5.2.** Procedures for online banking incorporated in to Standing Orders and Financial Regulations	 Y Y	

RISK MANAGEMENT			
		Y/N	Comments/Recommendations
4.6.	Chair/Councillor Activities within scope of their powers and in accordance with Code of Conduct, Financial Regulations and Standing Orders	Y	
4.7.	All mileage reimbursement claims carry declaration that appropriate business insurance is in place	Y	
4.8.	Electronic file back-up carried out weekly and safely stored in fire proof cabinet	Y	
4.9.	Contracts signed and adequate	Y	

BUDGET			
		Y/N	Comments/Recommendations
5.			
5.1.	Annual Budget prepared, approved and minuted	N	
5.2.	Precept Demand in accordance with approved budget, approved and minuted	N	
5.3.	Reserves legitimately held, correctly identified earmarked/restricted, at an appropriate level and minuted	N	
5.4.	Budget expenditure reported to full council at least quarterly with any predicted overspends highlighted and council approvement of virements or reallocation of reserves prior to expenditure being incurred	Y	

CLERK/STAFF			
		Y/N	Comments/Recommendations
6.			
6.1.	Contract of employment issued	Y	

CLERK/STAFF			
		Y/N	Comments/Recommendations
6.			
6.2.	Appointment of Clerk/RFO and salary approved and Minuted	Y	
6.3.	Clerk/RFO reimbursed for working from home in accordance with HMRC guidelines	Y	
6.4.	Clerk/RFO reimbursed for business mileage incurred away from place of work (home address) at £0.65 pence per mile as casual user	Y	
6.5.	Payroll correctly administered	Y	
6.6.	Payslip issued	Y	
6.7.	Overtime, mileage, expenses, reimbursements authorised and evidenced	Y	
6.8.	PAYE/NI/IT evidence	Y	
6.9.	Line manager	N	The Clerk has had no formal introduction/advice other than her contract states refer to Chair – Recommend that the Council appoint a member as the official line manager who is familiar with employment law or attend a relevant training course
6.10.	Annual Appraisal arrangements in place to include annual pay progression	N	Recommend that the Council incorporate a staff appraisal policy under Employment Legislation and consider appointing Clerk to scale rise per year rather than single scale point
6.11.	Clerk Training/mentoring in place	Y	

TRANSACTION SPOT CHECK						
Check	1	2	4	4	5	6
	Purchase Invoice	Purchase Invoice	Purchase Invoice	Remittance	Remittance	Payroll
Purchase/Remittance number	PM2020/008	PM2020/002	PM2020/21	PR2020/003	PR2020/012	✓
Purchase approval minutes reference	75i	074b	9.7.29c			
Purchase approval resolution reference	RR2019/015	005	2019/057			
Council Powers used		PCA 1957 s.1	PHA 1936 s.164			
Transaction Date						
Ledger Reference						
Budget Heading	Audit fee	Unbudgeted	Play equipment	Vat reclaim	Precept	
Payment/Receipt						
Cheque Number	369	363	381			
Paying in reference						
Minutes Reference				13.9.19a	October pcm	
Resolution Register no						
Bank Account used						
Bank Statement no. & cross referenced	Stmt 31/5/19	Stmt 30/04/2019	Stmt 03/09/2019	31/08/2019	4/10/2019	
VAT recorded		1st qtr	2nd qtr			
VAT reclaimed		1st qtr rcvd 6/9	To be done			