

Budgetary controls Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £3,000 (2020 / 2021) Date: 8th November 2019 (Ref: 6c)

Precept: £4,500 (2021 / 2022) Date: 10th January 2021 (Ref: 7d)

Satisfactory budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.

Petty Cash Associated books and established system in place

A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.

Payroll controls PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes – SALC Payroll Services

Employer PAYE Reference: 120/HB82818

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. All supporting paperwork is in place and a P60 has been produced as part of the year end process. The Council has not joined the LGPS / NEST pension scheme.

It is noted that the Council undertook a review of salaries at a meeting held on 10th January 2021 (Ref: 7c).

Asset control Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £500. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.