**Internal Auditor’s Notes for inclusion with AGAR 2020/21:**

**GREAT ABINGTON PARISH COUNCIL**

**Date: 02.06.21**

Further comments on areas of internal control (Page 3 of Annual Return)

**Objective B: (Payment controls)**

***[Objective not achieved]***

**E-banking:**

The Parish Council has now partially moved to making payments via e-banking, and systems have been set up. At present, accurate records are not being kept of which councillors have authorised payments, when, and the invoice amounts authorised (as required in Financial Regulations Par 6.10).

I have recommended steps are taken to produce and maintain the necessary transaction history. .

**Section 106 funds:**

The Parish Council holds substantial funds from Section 106 payments (£138,355.43 as at 31.03.21).

The S106 spreadsheet is incomplete and there is a difference of £511.82 between the S106 balance of funds in the bank accounts (£138,355.43) and the total figure of funds unspent on the spreadsheet (£137,843.61). I understand this may be due to interest accruing on the accounts, and a complete and accurate record is being prepared.

I have recommended the Council keeps an accurate record of

⚫ Dates when funds were received

⚫ Dates when funds were spent

⚫ Annual interest paid on these funds

**Objective M: (Exercise of Public Rights)**

***[Objective not achieved:]***

The opportunity was not given for the exercise of public rights during the previous year (2019-2020). See Objective N.

**Objective N: (Publication Requirements)**

***[Objective not achieved:]***

The authority does not appear to have complied with the publication requirements for the 2019-2020 AGAR. The statutory notice was put up before Internal Audit and approval/signing off of the AGAR by the Parish Council at their meeting on 20.07.20.

**Mike Gutteridge.**

**Internal Auditor.**

**02.06.21**