

| Internal Control Objective | Negative Analysis | | | | | Responses | | | | Recommendations |
|--|-------------------|------|--------|-----|----------|-----------|----------|-----|-------------|-----------------|
| | Non - Compliance | High | Medium | Low | Advisory | Positive | Negative | N/A | Not Checked | |
| A <i>Appropriate accounting records have been properly kept throughout the financial year.</i> | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| Accounting system | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Record keeping | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Minutes | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| B <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i> | 0 | 0 | 4 | 0 | 0 | 22 | 4 | 12 | 0 | 4 |
| Financial Regulations & Standing Orders | 0 | 0 | 2 | 0 | 0 | 6 | 2 | 2 | 0 | 2 |
| RFO | 0 | 0 | 1 | 0 | 0 | 3 | 1 | 0 | 0 | 1 |
| Powers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| Payment Controls | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 1 | 0 | 0 |
| Expenditure Controls | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 |
| VAT Compliance | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Credit/Debit Cards | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| Tenders | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 2 | 0 | 1 |
| Grants | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| C <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i> | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 2 | 0 | 0 |
| Risk | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 0 | 0 |
| Minutes | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Internal Controls | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| D <i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i> | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 1 | 3 | 0 |
| Budget & Precept setting | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| Auditors Reports | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 |
| Accounting Statements | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Budget monitoring | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| E <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i> | 0 | 1 | 1 | 0 | 0 | 10 | 2 | 11 | 0 | 1 |
| Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| Fees & Charges | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| Debt control | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |

| | | | | | | | | | | | |
|----------|--|---|---|---|---|---|----|---|----|---|---|
| | Billing & Collection | 0 | 0 | 1 | 0 | 0 | 2 | 1 | 1 | 0 | 0 |
| | Precept | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| | Cash income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| | VAT Compliance | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F | <i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 |
| | Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| | Payment controls | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| | Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | Reporting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G | <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i> | 0 | 0 | 0 | 0 | 0 | 13 | 0 | 10 | 0 | 0 |
| | Contracts | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| | PAYE | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 0 |
| | Deductions | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Pension | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| | Members Allowances | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 |
| | Accounting | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| | Changes to terms and conditions | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Payroll Approval | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| | Overtime | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| H | <i>Asset and investments registers were complete and accurate and properly maintained.</i> | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 4 | 0 | 0 |
| | Asset Register | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| | Additions & Disposals | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 |
| | Verification | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Accounting | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Investments & Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| I | <i>Periodic bank account reconciliations were properly carried out during the year.</i> | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 10 | 0 | 0 |
| | Preparation | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 0 |
| | Review | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 3 | 0 | 0 |
| | Cash balances | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| | Accounting | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| J | <i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</i> | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 8 | 0 | 0 |
| | Accounting basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Prior year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Current Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Creditors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Accounting Statements | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| | Stocks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |

| | | | | | | | | | | | |
|----------|---|---|---|---|---|---|---|---|---|---|---|
| | Debtors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | PWLB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| K | <i>If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered"</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| | Council Resolution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Criteria | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Publication | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| L | <i>If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 |
| | Expenditure publication | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | AGAR publication | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| | Member responsibilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Assets publication | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Publication of Minutes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| M | <i>The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i> | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| | Publication | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Commencement | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Duration | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| | Minutes | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N | <i>The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).</i> | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 1 | 0 | 0 |
| | Publication | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 1 | 0 | 0 |
| | Approval | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| O | <i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| | Meetings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | Statutory Returns | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Total 0 1 5 0 0 95 6 83 3 5