



PRIVATE & CONFIDENTIAL

Mr P Peacock
Huntingdon Town Council
Town Hall
Market Hill
Huntingdon
Cambridgeshire
PE29 3PJ

Our Ref: NH/CAL/H255/42216
17 June 2021

Dear Mr Peacock

RE: INTERNAL AUDIT REPORT 2020/21

Please see detailed below the findings in relation to the internal audit work undertaken remotely by Christine Lees in the week commencing 7th June 2021:

Income

- All income streams were reviewed:
 - Regular invoices issued for leased premises and grounds – appears to be in order.
 - The Coneygear Centre Hire bookings and invoices – appears to be in order.
 - The Town Hall Hire bookings and invoices – only hirer has been the Coroners with monthly block bookings – appears to be in order
 - Interment applications and invoices – appears to be in order.
 - Allotments - appears to be in order.
- Precept payment received agreed to notification – appears to be in order.
- Receipt of payments – the process for receiving and banking cheques and cash was updated due to COVID19 situation, appears to be in order.

Petty Cash

- Petty cash procedures and float were reviewed - due to COVID19 and various lockdowns, petty cash has not been used during the year. The balance remains the same as the closing balance as at 31 March 2020 and does not exceed £120 float - appears to be in order.

Debtors

- Debtors were reviewed for old balances and collectable debts – old balances were noted; however, these appear to be being chased for payment.
- Debtors listing balance compared to that on the Omega trial balance - appears to be in order.

Assets (written to profit and loss account)

- Asset register was reviewed to ensure it was being appropriately updated. – appears to be in order.
- Physical asset verification was due to take place at the end of 2019; however, due to COVID19 and various lockdowns, this did not happen, although some assets were verified when the Medway Centre closed. It is planned for a full asset verification in 2021.
- Nominal activity on the accounting data was perused to verify that asset additions were recorded on the register – appears to be in order.
- Insurance policy was reviewed to ensure adequate cover is considered by the council – appears to be in order.

Register of interests

- Declaration of acceptance held for each councillor – appears to be in order.
- Declaration of financial interest or declaration of no change held for each councillor – It was noted that forms held were not up to date on the HTC website, as unable to upload due to COVID19 situation and various lockdowns. These forms will be uploaded as soon as 'return to the office' is allowed.

Risk Management Arrangements

- Minutes were reviewed to identify any unusual financial activity – appears to be in order.
- The council have a number of separate policies for areas such as Tree management, Business continuity, Playgrounds, Legionella, COSH, Asbestos and Driving in place – strategy for identification of risks appears to be adequate.
- Play area inspections – appears to be in order.

Tenders

- The process for dealing with tenders detailed in the financial regulations was used to verify the actions undertaken when processing them – No tenders took place during 20/21.

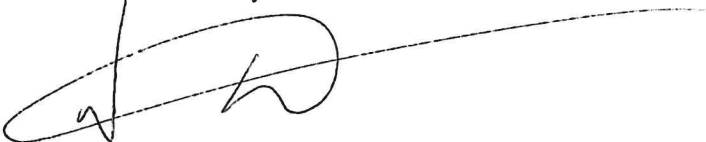
Exercise of Public Rights

- Publication added to Huntingdon Town Councils website in a timely manner - appears to be in order.
- Included the correct content - appears to be in order.
- Published by the RFO - appears to be in order.

Recommendations for Improvements to Financial Regulations

As a continuing part of the internal audit process, recommended improvements will be provided after each visit. No such recommendations have been made following this remote visit.

Yours sincerely



Nita Hutchcraft
For and on behalf of Kinnaird Hill

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