

# Burnham-on-Sea and Highbridge Town Council

## Financial Year 2020-21



Visit date: 25 January 2021

### Interim Internal Audit Observations

**Box A Appropriate accounting records have been kept properly throughout the year.**

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	Council Minutes have been signed in accordance with the Local Government Act 1972 but could not be provided due to lock down restrictions.	<i>The Council signed minutes are currently held at the Council offices, due to lock down restrictions the signed Full Council Meeting minutes could not be provided at the Interim Audit review.</i>	The Council must ensure to provide Internal Audit with signed copies of the Key Full Council Meeting minutes once lockdown restrictions have been eased.	Medium	

**Box I Periodic and year-end bank account reconciliations were properly carried out.**

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	Bank reconciliation have not been signed and dated as independently reviewed.	<i>The Council bank reconciliations have not been signed and dated as independently reviewed due to the lock down restrictions.</i>	The Council must ensure that bank reconciliations are signed and dated confirming evidence of independent review once lockdown restrictions have been eased. Copies of the signed and dated bank reconciliations sampled to be provided to Internal Audit.	High	