

## INTERNAL AUDIT REPORT – Bletchington Parish Council Accounts 2019-20

In undertaking the Internal Audit I have reviewed the latest notes accompanying the Annual Return. A full audit was performed during May 2020, for the year ending 31 March 2020. The previous Internal audit report was signed off by Councillors at the 28 June 2019 meeting.

Below are my findings per Page 3 of the Annual Internal Audit Report:

- A. The cashbook record of receipts is complete, itemised and accurate. Each receipt checked to the receipt ledger and bank statement. Bacs remit advices are filed in the receipts section. Bank interest from the Business Premium Account(xx4089) also included in the receipts ledger.
- B. Payments are supported by invoices/receipts and a schedule of 'Invoices for payment' is presented and authorised at each monthly meeting. Items noted in the Minute Book, where the items were reported and authorised at Parish Council meetings. Checked all invoices to ledger and bank statements which were found to be complete. Sampled to minutes book item 6 Serenity £ 120.00 (min 119a/19) and item 25 Playsafety Limited £115.80(min 197/19). The Chair Allowance remains at £150 and was paid to T Saunders 30 November 2019. (min 257/19). Item 40 payment to Simmons Sign overpaid by £81, but this was later refunded directly through the bank account and records clearly marked. Vat-the previous year reclaim for £1537.60 seen in the bank 18.12.19. Checked the current year claim which will be submitted to HMRC shortly. All figures checked to source documents and the purchase ledger record. Needs small adjustment due to the Simmons refund mentioned above.
- C. Risk Assessment. The Councillors have performed a Risk Assessment in March 2020 and identified all risks attributable to its activities which also include the payroll scheme. A copy of the last Internal Auditors Report discussed by Councillors in the June 2019 Meeting. (min 153a/19)
- D. Budget/Precept. The Parish Clerk provides updated quarterly reports of Income/Expenditure and Budget variances are discussed regularly by Councillors at the monthly Meetings. Sampled meeting January 2020 (min 022/19). The Precept and Budget setting is satisfactory including a provision for Contingency. Variances noted on the accompanying notes to be included with the Audit Commission Annual return.
- E. Income. The main income remains the Precept. Bank credit interest remains low on the savings account.
- F. Petty Cash. There has been no Petty Cash account this year. Small items of expenditure for stationery/postage/mileage have been claimed by the Clerk periodically. These have been recorded in the purchase ledger and supported by purchase receipts or a claim form. Meeting 29 August sampled claim by Clerk issued cheque #101598, purchase 24 (min 197/19).
- G. Payroll. The PC continue to operate a payroll scheme administered by a local Book-keeper. The Employers End of year submission was actioned in April 2020 and the P60 issued to the PC Clerk. Level of salary remains below the threshold for Auto Enrollment into a Pension Scheme. Sampled salary July-Sept 2019, purchase 29 (min 218/19).

- H. Fixed Assets/Insurance. The Asset register was last reviewed in March 2020 and has been inspected. This includes Playground Equipment, although there is no resale value. The total figure agrees to box 9 on Accounting Statement of the Annual Return. Playground equipment is included in the Annual Risk Assessment reviewed March 2020 by Councillors, and covered within the Insurance provided by Came & Co. Renewed May 2020 cheque number 101582 (min 121/19). At June meeting the clerk confirmed insurance cover in place (min 154/19)
- I. Bank reconciliation. Reconciliations have been performed monthly by the Parish Clerk. Bank Reconciliations checked and agreed for 30 November 2019 and end of year 31 March 2020. The bank statements have been filed methodically.
- J. Statement of Accounts. The figures in the Annual Return have been checked to the Cashbook totals as accurate. There were no Unpresented cheques at year end.
- K/L. Nothing to report
- M. Trust Funds. None. Clerk has remembered to enter 'N/A' in the relevant section of the Annual Return.

**Prepared by**

**Cf Book-keeping Services**

**24 Valentia Close**

**Bletchingdon**

**OX5 3DF**

**Dated 15 May 2020**