

Internal Audit Report for Langford Budville Parish Council

Financial Year 2018 - 2019

Jill Larcombe
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26th April 2019

Internal Audit Test	
2018-19 Precept agreed and minuted	Agreed at meeting held on 11/12/17 Minute Ref: 5.12.17 a)
Budget discussed and agreed	Yes
Monitor actual spend against planned spend in year	Half yearly review
Bank interest gross and correct	Yes
Clerk's salary correct and approved.	Yes
Payroll / PAYE / NI arrangements	Yes until 31.12.18. No evidence for January and February. New Clerk to be added to payroll from April 2019.
Contract of Employment in place	Contract of Employment should be provided for new Clerk
Voucher or invoice supports payment	Yes
Cheque stub initialled or return cheque	Yes
Petty Cash documented properly	No petty cash
Insurance	Yes
Risk Assessment reviewed at least annually	Yes
Cash Book up to date and balanced	Yes
VAT on payments recorded and reclaimed	Yes
Clerk's expenses reasonable	Yes
Bank accounts reconciled	Yes
Fixed Assets agreed	Yes..
Standing Orders agreed	Reviewed 2016-17. I suggest that these are reviewed during 2019-20 as there were some small changes for GDPR.
Financial Regulations agreed	Reviewed 2016-17. I suggest that these are reviewed during 2019-20 as there have been some small changes to the Model Financial Regulations.
Transparency Code (Information on website)	
Agendas	Yes
Minutes – adequately numbered, decisions clear, payments approved	Yes

Certificate of Exemption	Yes. To be included as an item for May 2019 meeting
Annual Governance Statement 2017-18	Yes
Accounting Statement 2017-18	Yes
Payments over £100 in 2017-18	No
Asset Register	Asset Register on website is dated 2017
Bank reconciliation 31.03.18	Yes
Exercise of Public Rights	Yes
Councillor responsibilities	No. Include if any councillors represent the Parish Council on organisations

As a person independent of the Council I have carried out the above tests to evaluate risk management, control and governance processes. There were no matters of concern from the above tests.

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