

## Cleeve Parish Council Internal Audit Report 2021-2022

Acting independently, I have carried out an Internal Audit of the policies and practices of Cleeve Parish Council, in order to enable a positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31<sup>st</sup> March 2022

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

The Council complies with the Transparency Code in that the Minutes are published on a freely accessible website. The AGAR 2020/21 is available to view on the website. Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 2021/22 present a fair and accurate picture of the Parish Council's activities.

Conclusion and Recommendations: I recommend that online banking move to a bank, which provides for parish council's double authorisation requirement.

Response	Internal control objective	Internal Audit observation
A Yes	Appropriate accounting records have been properly kept throughout the financial year	Clerk provided all necessary financial information which are easy to follow
B Yes	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, VAT was appropriately accounted for.	All payments supported by invoices and expenditure approved in Minutes. VAT appropriately claimed.
C Yes	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	Risk Assessment is reviewed annually
D Yes	The precept resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate	Budget information provided only for the last year. It is useful to compare budget to the outcome to two previous years.
E Yes	Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	The income is received and recorded, VAT claimed appropriately
F Yes	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied	Clerk's salary is recorded and approved in the minutes with HMRC requirements.
G Yes	Asset and Investments registers were complete and accurate and properly maintained	Asset register is updated appropriately
H Yes	Periodic and year-end bank reconciliations were properly carried out.	I checked the accounts against the bank statements.
I Yes	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying	The accounts checked and agreed with the cash book

	records and where appropriate, debtors and creditors were properly recorded.	
J Yes	Exemption from limited assurance review in 2021-2022	The Council meets the criteria for exemption.
K Yes	During Summer 2021 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations	Checked the Councils website and these are provided on there.

Name Olga Shepherd, Clerk to Wellow Parish Council

Signed *Olga Shepherd*

Date 5<sup>th</sup> May 2022