

Internal audit report to the members of Hauxley Parish Council

Ladies and Gentlemen,

I have completed the internal audit of the accounts for the year ended 31st March 2021 and I have no recommendations to make.

I have completed the Annual Governance and Accountability Return. I have answered "No" at Question F as the Council does not operate a Petty Cash Account

I would like to thank the Clerk for her assistance in completing this audit

Yours faithfully

John A Ainsworth
6th May 2021

Attached: Details of the work done at the audit

Audit work done for Hauxley Parish Council 2020/21

Ladies and Gentlemen,

I have set out below the Internal Control Objectives required to be met in the Annual Governance and Accountability Return. I have described the work undertaken at the audit and any comments or recommendations that should be made following the work done. Any other comments are set out below the matrix box.

Date of visit:

Ref	Control Objective	Work undertaken	Comment or Recommendation	Further action at next audit
A	Appropriate Financial records have been properly kept	See B below		
B	Financial Regulations have been complied with and payments were supported by invoices, all expenditure was approved and VAT was accounted for	100% of all payments were examined for accuracy, allocation and VAT accounting and approval	Satisfactory.	
C	Significant risks have been assessed and reviewed and there are adequate arrangements in place to manage these	A Risk Management Policy has been approved and adopted (Minute CO48/20 refers) Insurance is adequate	Satisfactory	
D	An adequate budget process is in place and the budget is monitored on a regular basis	A revised Budget was confirmed in May (Minute CO14/20 refers) and was regularly monitored throughout the year	Satisfactory	
E	The income expected has been collected and is in accordance with the charges set by the Council. VAT on income has been properly accounted for	All income was properly recorded. There was no VAT	Satisfactory	
F	Petty cash payments were properly approved	The Council does not operate a	See Audit Report	

	and accounted as was the VAT on such payments.	Petty Cash Account		
G	Salaries and expenses to employees and allowances to members were in accordance with approved rates and PAYE and NI requirements were properly applied	All payments to the Clerk were in accordance with the agreed terms of employment. PAYE was deducted and paid over. There were no NI implications	Satisfactory	
H	Asset and investment registers were complete , accurate and properly maintained	The Asset Register was up to date and accurate	Satisfactory	
I	Periodic and year end bank account reconciliations were carried out	Bank reconciliations were prepared and reported regularly throughout the year. A year end reconciliation was prepared and checked	Satisfactory	
J	Accounting statements were prepared on the correct accounting basis and agreed to the cash book. An adequate audit trail exists and debtors and creditors were properly accrued	Accounts were prepared on a receipts and payments basis and agreed to the Cash Book. There is an adequate audit trail. There are no debtors or creditors in this method of accounting	Satisfactory	

Other comments

The final accounts were posted to the AGAR. Some of the work was completed at home

J.A.Ainsworth

Internal Auditor