

By email and by hand

Mr Simon Pritchard
Beckington Parish Council

16th June 2021

Dear Simon,

INTERNAL AUDIT FOR BECKINGTON PARISH COUNCIL

I have now completed the internal audit for the above Parish Council. The audit has included a review of the internal systems controls that are in place.

I confirm that I have acted independently. The basis of the audit is by selective assessment of compliance with relevant procedures and controls.

I have attached a copy of the internal audit report and the Internal Audit section of the AGAR has been signed.

Outlined below is a basic overview of the areas included in the audit.

Appropriate Accounting System

Appropriate account books have been kept during the year. The Council uses the Scribe software accounting system to record income and expenditure.

The books are kept up to date and bank reconciliations are reported on a regular basis.

Financial Regulations and Standing Orders

There is a clear audit trail of all samples picked. Council carries out its financial processes in line with its Financial Regulations and Standing Orders.

Quotations have been sought where appropriate and VAT has been properly accounted for and reclaimed.

Risk Assessments

There is a Risk Assessment in place and has been updated.

The Council's insurance covers public liability, fidelity guarantee and employer's liability.

The Council electronic data is stored on the Cloud. As an added security a back-up of that data is taken regularly and saved on an external hard drive.

Precept

The precept was set following the consideration of the annual budget by Council.

Council received regular monitoring reports that compare receipts and payments against budget and demonstrates that the Council is being proactive in managing financial controls.

Income

Income is correctly recorded and there is an audit trail of banking. No unusual income was identified.

Petty Cash

Petty cash is not used. Expenses are claimed and reimbursed.

PAYE

The PAYE is administered using the HMRC's Basic Tools. The RTIs have been submitted and outstanding payments have been made.

Asset Register

The Council maintains an asset register and this has been reviewed.

Bank Reconciliations

Bank reconciliations are carried out regularly and reported to Council. This is strong internal control and should highlight errors in either the cashbook or if there has been a bank error.

Accounting Statements

The Parish Council prepares its accounting statements on a receipts and payments basis. This agrees with the cash book.

General

The accounting records are well organised and the information provided to enable the internal audit review to be carried out was comprehensive.

Thank you for all your assistance in enabling the internal audit to be completed.

Yours sincerely



Paul Russell

For and on behalf of Council HR & Governance Support