

Dunnockshaw Parish Council
Internal Auditor's Report For The Year 2018/19

End of Year Accounts 2018/19

Appropriate accounting records have been kept throughout the year. The accounts were accurately presented. Receipts and payments were properly recorded and the information was clear and correct.

The Annual Return was checked against the supporting documents and was found to be correct. Figures in the end of year return, were supported by the accounts and bank statements.

All cheques and cheque stubs were signed by the appointed Councillors, and payments recorded correctly in the minutes.

All invoices were correctly recorded and the amount of Vat claimed correct. Vat is claimed yearly in accordance with the Financial Regulations of the Council and this was claimed for the year 2017/18.

The Financial Regulations and Risk Assessment was reviewed on the 13th May 2019. I have found these to be satisfactory.

In view of the cut to the Parish Council's grant and possible further cuts, the Council has assessed the significant risks and reviewed the adequacy of arrangements to manage these. Therefore, the council have decided to precept for the sum of £500 for the year 2019/20. This will be reviewed yearly, as further increases may be necessary, due to an increase in payments and further reductions to the grant from Burnley Borough Council.

The Standing Orders of the Council had been reviewed and were up to date with current regulations.

The Assets Register is well maintained and agrees to the Annual Return.

The Council's insurance cover is adequate.

Agendas and Minutes are sent out on time and are well recorded in the Minute book. Each minute page is numbered by the Clerk and signed by the Chairman or Vice-Chairman. All payments are recorded with minute page numbers and all payments approved.

The Parish Council website is up to date, and contains copies of the Annual Returns, bank statements, a summary of the payments and receipts and the Internal Auditor's Report.

Annual Internal Audit Report 2018/19

DUNNOCKSHAW PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	YES		
L. During summer 2018 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.			Not applicable ✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

02.06.19

Name of person who carried out the internal audit

LYNN COLE, INTERNAL AUDITOR

Signature of person who carried out the internal audit

R. COLE

Date

08.06.19

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).