

Independent Internal Auditors Report
Horsley Woodhouse Parish Council
Year ending 31st March 2022

The internal audit is carried out in accordance with the Annual Governance and Accountability for Local Councils.

The audit has been carried out on a sample basis. The audit has covered the work carried out the Clerk/Responsible finance officer in the execution of their duties ensuring that the Parish Council have met the relevant regulations and obtain an adequate level of assurance.

To complete the audit the following areas have been analysed

- Appropriate accounting records, including cash book receipts and payments, income received and VAT refunded.
- Observation of financial regulations and standing orders
- Risk management/assessment
- Salaries to employees, PAYE and NI requirements
- Bank reconciliation of bank accounts
- Asset control, including fix asset register and adequate insurance provision
- Arrangements for the exercise of public rights
- Precept requirement and budget preparation
- Year end procedures
- The authority has complied with the publication requirements

Outcome

The recommendations reported below should be implemented. As part of the internal audit work for the next financial year all recommendations should be followed up.

Assertion 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.

- I can confirm that salary payments adhere to HMRC legislation, however the Parish Council pay direct member allowance payments, these should be made via the Parish Councils payroll system.

Assertion H – Asset and investments registers were complete and accurate and properly maintained.

- I observed the asset register, however here is no record in the minutes of a fixed asset register being reviewed by Council in the year to 31st March 2022. The asset register should be reported annually to council to ensure that insurance cover is adequate.

Assertion I – Periodic bank account reconciliations were properly carried out during the year.

- 1.17 of the Councils financial regulations state they should be done at least quarterly and at the year end.

The audit process was carried out with co-operation from the Parish Clerk/Responsible Finance Officer.

This concludes my report for Horsley Woodhouse Parish Council.

Mrs Karen Howe

Dated, 10th May 2022