

Castleton Parish Council

Independent Internal Auditors Report for 31st March 2015

Introduction

The internal audit took place on 20th April 2015. I have carried out an internal audit of the Council's records in accordance with the Council's requirements and under the guidelines of Governance and Accountability for Local Councils 2014.

This work has been carried out on a sample basis so as to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. The audit has covered the work carried out by the Clerk to the Council in the execution of her duties ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper and timely manner.

Following the Audit I have presented the Clerk with a summary of administration matters identified during the audit, none of which affect the final outcome of the Internal Audit.

Audit

The following areas were subject to inspection.

- Observance of Financial Regulations
- Observance of Standing Orders
- Operation and Reconciliation of Bank Accounts
- Cash Book Receipts and Payments
- Invoices received
- Value Added Tax Refunded
- Preparation of Receipts and Payments Account
- Council Minutes, Resolutions and Authorised Payments
- Fixed Assets
- Risk Assessment
- Adequacy of Insurance Cover
- Payroll Records and Clerks Expenses
- Precept requirement and Budget
- Adequacy of Council Reserves
- Annual Return this year
- Annual Return last year with Internal Auditors Report

Outcome

My inspection of the Council's records for the year ended 31st March 2015 found the following areas of weakness that need to be put before the Councillors for discussion and further action.

Financial Regulations – Financial Regulations have not been reviewed by the Council in the financial year. These should be reviewed for current needs and procedures and that financial management is adequate. This matter should be on the agenda for discussion in the 2014/2015 year.

Fixed Assets – A Fixed Asset Register was observed but has not been reviewed by the Council in the financial year. This matter should be on the agenda for discussion in the 2014/2015 year.

Risk Assessments – The Council do not have Risk Assessments in place, this may lead to uninsured losses and/or disruption of procedure. This matter should be on the agenda for discussion in the 2014/2015 year.

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Precept and Budgetary Controls – The Council do not have a budget setting process and have not discussed the budget or precept at a Council meeting. Budgetary controls can help ensure adequate but not excessive reserves/balances. The precept should be discussed and resolved by full Council.

This concludes the internal audit report for **Castleton Parish Council**.

Joanne Taylor
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21st April 2015