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24th April 2021

Neen Savage Parish Council
The Willows
Hollywaste
Cleobury Mortimer
Kidderminster
DY14 0HB

Dear Chairman

Internal Audit for Neen Savage Parish Council

I have now completed the internal audit for Neen Savage Parish Council. I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

A. Appropriate books of account

Appropriate books of account have been kept during the year. The council has used a spreadsheet to record the books of account, the accounts are kept up to date.

B. Financial Regulations

There is an audit trail of all payment samples picked. Financial Regulations were met, payments were supported by receipts or invoices and payments were reported to meetings.

VAT was appropriately accounted for and a reclaim was made.

C. Risk Assessments

A risk review has been carried out and this was reviewed by the council and minuted.

The council's insurance is appropriate for the council's requirements and has been reviewed by the council during the year.

D. Precept

The precept was set after the council considered its budget requirements for the year. Financial monitoring reports of actual income and expenditure compared against the budget are provided to the council quarterly.

E. Income

There were no unusual receipts during the year. There were no cash receipts received during the year.

F. Petty Cash

Petty cash is not used.

G. PAYE

The PAYE is administered using HMRC Basic tools and there is evidence of RTI submissions being made. Expenses are receipted and reasonable.

H. Asset Register

The parish council maintains an asset register which has been reviewed during the year.

I. Bank reconciliations

The bank accounts are reconciled to the cash book periodically. I have recalculated the bank reconciliation and confirm it agrees to the bank statements and cash book.

J. Accounting Statements

The parish council prepares the accounting statements on a Receipts and Payments basis and agrees to the cashbook.

K. Exemption

The council met the exemption criteria for the 2019/20 review and correctly declared itself exempt from a limited assurance review.

L. Transparency Code

The council has published information on the website in accordance with the Transparency code for smaller authorities.

M. Public Rights

The council had correctly published on the website a notice providing for the period for the exercise of public rights as required by the Accounts and Audit Regulations for the 2019/20 period.

N. Publication Requirements

The council has complied with the publication requirements for the 2019/20 AGAR, these documents can be found on the council website,

General

In general, the accounting records are well organised. Please can you notify me when the notice for the exercise of public rights is displayed on the website.

I would like to thank your clerk, Dorothy McBride, for her assistance in the internal audit review and I enclose my invoice for your attention.

Yours sincerely



Diane Malley MAAT