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7th May 2024

Neen Savage Parish Council
The Willows
Hollywaste
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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. Please present this report to the parish council.

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. There is evidence on file of comparison of prices for purchases.

VAT was appropriately accounted for and a reclaim was made.

C. Risk Assessments

A risk review has been carried out, reviewed twice by the council and minuted. There are additional risk assessments for the litter picking event and for environmental maintenance.

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. Payments to the clerk are in accordance with the approved rate of pay. 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 quarterly. 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 previous year's 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 previous financial year.

N. Publication Requirements

The council has complied with the publication requirements for the 2022/23 AGAR, these documents can be found on the council website.

General

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.

Diane Malley MAAT