

Annual Internal Audit Report 2019/2020 – DALHAM PARISH COUNCIL

OBJECTIVE	INTERNAL CONTROL OBJECTIVE	COMMENTS
A	Appropriate accounting records have been properly kept throughout the financial year.	Scribe Accounts software reports Finance Report for Transparency Code compliance with variance explanations Figures checked against AGAR Accounting Statement
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Spot checks on cash book & related authorised invoices VAT claim checked (submitted 9/4/20) Financial Regulations & Standing Orders reviewed 18/7/19
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Risk Assessment in place for 2019/20; reviewed 19/3/20
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was monitored; and reserves were appropriate.	Precept & associated budget process checked 6-monthly budget reviews in place General & ear-marked reserves in place at appropriate levels & in use within budget
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Spot checks on cash book & related income documentation Income checked against bank statements, including check on transfer transactions VAT on income not applicable; VAT refund received
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	No petty cash system in operation.
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.	Clerk salary recorded in confidential cashbook; checked against employee records PAYE and NI records in place; records checked Clerk contract & job description in place
H	Asset and investments registers were complete and accurate and properly maintained.	Detailed fixed assets register in place Parish Protect – Insurance until 30/9/20
I	Periodic and year-end bank account reconciliations were properly carried out.	End of Year Bank Reconciliation checked against bank statements Bank reconciliations checked against statements at council meetings
J	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records.	Receipts & Payments. Spot checks carried out on cash book & invoices/receipt documentation
K	If the authority certified itself as exempt from a limited review in 2018/19, it met the exception criteria and correctly declared itself exempt.	Certificate on dalham.onesuffolk.net website
L	The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	Exercise of Public Rights posted on dalham.onesuffolk.net website
Further Comments		ICO up-to-date registration certificate until 3 October 2020

Audit and report prepared by Cathy Whitaker; Finance Manager of Newmarket Town Council / Clerk of Exning Parish Council.

28/6/20

CE Whitaker