Re: Internal Audit of Parish Accounts

I have identified three issues which are contrary to the adopted Financial Regulations:

Re Point B: A number of payments made in June were not reported to or approved by Council, as required by adopted Financial Regulations. Cheques were raised by the out-going RFO with details unavailable to the in-coming RFO at the time of the following meeting (minutes reflect this). All payments were supported by proper invoices received in line with expectations, cheques would have been counter-signed (stubs are initialled other than by the RFO) and all subsequent payments have been so reported/approved by the RFO. No further action required.

Re Point D: A "budget versus actuals" report was not produced between May and November, i.e. exceeding the three-month maximum period specified in adopted Financial Regulations. Such a report was produced for meetings in January and March, although these omitted VAT and grant information. Matter raised with RFO who provided a complete end-of-year statement and has undertaken to provide such a report at every meeting (i.e. every other month) in future.

Re Point I: Quarterly bank reconciliations were not carried out by an "independent member" [of Council] after June 2018, as required by adopted Financial Regulations. There was evidence of other, similar cross-checking taking place and this was satisfactory. Matter raised with RFO who has undertaken to ensure a reconciliation is available for such inspection at every meeting in future.

Given the entirety of the documentation which I have inspected, I am satisfied that these omissions have occurred in the process of changing Clerk/RFO early in the accounting year. In the circumstances I am content that these do not represent either (i) any systemic deficiency of the Council's procedures (which are based on NALC Best Practice) and/or (ii) a risk to its finances.

With this qualification I duly approve the accounts presented for 2018/19.

Michael Corrie

Internal Auditor

30 April 2019