

West Dereham Parish Council

Internal Audit Report – Year Ended 31st March, 2014

The Internal Audit for this year is carried out at the end of the financial year

The report is in table form to relate to Section 4 of the Annual Return with the internal auditors comments and recommendations listed in red.

Internal control objective	Agreed Yes/No/Not covered
<p>A) Appropriate books of accounts have been kept properly throughout the year.</p> <p>The accounts were well kept and balance, the detail is relevant to the level of turnover</p>	Yes
<p>B) The Councils financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.</p> <p>The Council are meeting their statutory requirements</p>	Yes
<p>C) The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p> <p>The Council is insured (Aviva) which covers Employers Liability</p>	Yes
<p>D) The annual precept requirement resulted from an adequate budgetary process, progress against the budget regularly monitored: and reserves were appropriate.</p> <p>The budget process was clearly considered by the Council and has been recorded in the Council minutes. There are reserves contained within the accounts.</p>	Yes
<p>E) Expected income was fully received, based on correct prices. Properly recorded and promptly banked: and VAT was appropriately accounted for.</p> <p>Income was received and the VAT was appropriately accounted for.</p>	Yes
<p>F) Petty cash payments were properly supported by receipts, expenditure was approved and VAT was appropriately accounted for.</p> <p>There were no petty cash payments</p>	Yes
<p>G) Salaries to employees and allowances to members were paid in accordance with Council approvals, and PAYE and NI requirements were thoroughly applied</p> <p>The Clerk's salary was paid correctly and all payments made to HMRC were correct. Final submission was made on 5th April, 2014</p>	Yes
<p>H) Asset and investment registers were complete and accurate and properly maintained.</p> <p>All assets are inspected annually by Councillors</p> <p>Surplus funds are kept within a deposit account.</p>	Yes

Internal control objective	
I) Periodic year end bank account reconciliation's were properly carried out. The year end bank accounts were reconciled	Yes
J) Accounting statements prepared during the year were prepared on the correct account basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors properly recorded. The accounting statements were prepared on a receipts and payments basis which is appropriate for the size of Council and its turnover. There is a clear audit trail within the Council's decision making process, minute recording, cash book, invoices and other retained paperwork.	Yes
K) Trust funds (including charitable) The Council met its responsibilities as a trustee. There are no trust funds	Yes
For any other risk areas identified by the Council (list any other risk areas below or on separate sheets (if needed) adequate controls existed. There were no identified operational risks identified	Yes

The end of year internal audit is presented to the Parish Council with no recommendations to consider.

The income and expenditure and other related documents were presented in a very clear format.

Minutes were precise and showed the decision making of the Council and were signed appropriately.

The accounts give adequate detail for the Council to discharge its functions.

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