

Bletsoe Parish Council Internal Audit 2016/17

I have carried out an Internal Audit of the Accounts of the Parish Council in line with the attached schedule, and the requirements of the Audit Commission External Auditors. I have acted independently & on the basis of an assessment of risk, I have carried out a selective assessment of compliance with relevant procedures & controls. I have completed & signed section 4 of your Annual Return to the External Auditors, which details the audit I have completed as follows:

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| A – Appropriate books of account have been kept properly throughout the year. | Yes |
| B – The councils financial regulations have been met, payments were supported by invoices, all expenditure was approved & VAT was appropriately accounted for. | Yes |
| C – The Council assessed the significant risks to achieving its objectives & reviewed the adequacy of arrangements to manage these. | Yes |
| D – The Annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate. | Yes |
| E – Expected income was fully received, based on correct prices, properly recorded & promptly banked; & VAT was appropriately accounted for. | Yes |
| F – Petty cash payments were properly supported by receipts; all petty cash expenditure was approved & VAT accounted for. | N/A |
| G – Salaries to employees & allowances to members were paid in accordance with council approvals; and PAYE & NI requirements were properly applied. | Yes |
| H - Asset & Investment registers were complete & accurate & properly maintained. | Yes |
| I – Periodic & year end bank account reconciliations were properly carried out. | Yes |
| J – Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & payments or income & expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, & where appropriate debtors & creditors were properly recorded. | Yes |
| K – Trust funds (including charitable). The council met its responsibilities as a trustee. | N/A |

Accounts & Audit Regulations 2015

These came into effect on 1/4/15 as follows:

- The Parish Council must have a sound system of internal control
- The Parish Council must conduct an annual review of the effectiveness of its internal control system. The findings of this review must be considered by the full Parish Council (not a committee).
- The Annual Governance Statement must be approved before the Annual Statement of Accounts
- The Statement of Accounts must be approved by the full Parish Council (not a committee).

I can confirm that I am satisfied the Parish Council complies with this new legislation.

Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494

This came into effect on 1/4/15. It is mandatory for Parish Councils with a turnover less than £25k to publish specific information on Parish Council websites as follows:

- a) Details of transactions over £100
- b) Full end of year accounts

- c) Annual Governance Statement
- d) Internal Audit Report
- e) List of Councillor responsibilities
- f) List of assets
- g) Draft minutes of all meetings within one month of meeting
- h) Meeting agendas & papers 3 days before meetings

I can confirm that I am satisfied the Parish Council complies with this new legislation.

External Audit process from 2017/18

If your turnover is greater than £25k there is no change to current procedures.

If your turnover is below £25k an Annual Return to the External Auditors will not be required.

Governance & Accountability for Smaller Authorities in England

This guide has recently been published, & is a useful guide to proper practices for Parish Councils. I can provide the Parish Council with an on-line copy for reference on request.

Gill Wiggs

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April 2017