

## Brompton on Swale Parish Council

### Accounts for the Year ended 31 March 2021

#### Internal Audit Report

##### 1) Bookkeeping

The book-keeping records continue to be kept on a computer spreadsheet this is up to date and maintained on a regular basis, balanced to the bank statement prior to each Council meeting. The Responsible Financial officer issues a report showing a summary of bank balances and expenditure to each meeting. Suppliers continue to be paid by electronic means.

##### 2) Financial regulations, Standing orders and payment controls

Responsible Financial Officer (RFO) has adopted the latest Governance and Accountability for Smaller Authorities in England following the Redmond Review, these were reviewed and adopted on 15 October 2020.

The following sample of payments in the cash book were supported by invoices, authorised and minuted and the VAT correctly identified, recorded and reclaimed.

Vouch No.	Date	Payee	Description	£
8	20-May-20	GCH Garden Maintena	Grounds Maintenance	732.00
29	22-Aug-20	Business Stream	Cemetery Tap	5.69
48	04-Nov-20	SCR Landscapes	Cametery Maintenance	3000.00
53	12-Nov-20	BOS Village Society	Donation - Christmas lights	250.00
60	31-Dec-20	The Advertiser Online	Website hosting, email & support	34.99
65	26-Nov-20	HSF	Cemetery Gates repair work	144.00
82	24-Mar-21	Rennison Tree Special	River side fell wok	840.00

**Notes** Two signatories sign cheques and initial cheque counterfoils.

An Electronic payment authorisation form is signed by two signatories before payment actioned by BACS.

S137 expenditure is identified by a note in the cashbook and is within statutory limits, Full details are disclosed within the notes to the accounts.

##### 3) Risk Management

A risk assessment policy is in place as part of the Financial Regulations, which includes a review of Insurance Cover and Risks. General risk management is covered in point 14 of the financial regulations however a formal risk management policy is not in place. Insurance cover was reviewed and following an annual admin fee of £50 being imposed it was agreed to accept a three year agreement.

The minutes were reviewed and did not reveal any unusual financial activity.

##### 4) Budgetary Controls

A detailed budget is prepared by the RFO each year. The RFO reports any significant variations in actual expenditure against budgeted expenditure at each council meeting. An analysis of significant variances in income and expenditure, compared to last year is included in the annual return.

**5) Income Controls**

The following receipts were checked to ensure that the correct price had been charged (if applicable), income has been received, recorded and promptly banked and the VAT correctly accounted for.

<b>Date</b>	<b>From</b>	<b>Description</b>	<b>£</b>
28-Apr-20	RDC	Precept	16384.00
05-May-20	NYCC	Grass Cutting	1082.32
22-Oct-20	Mr & Mrs Templeton	Headstone	237.00
11-Mar-21	Mr & Mrs Hodgson	Plot	924.00

**6) Petty Cash Procedures**

There are no transactions during the year.

**7) Payroll Controls**

The Salaries to employees were paid in accordance with Council approvals and PAYE and NI requirements were properly applied, payment of salaries is covered in note 7 of the Financial regulations a formal employment contract is in place.

**8) Asset Control**

Assets of value are a Sprayer, Basketball hoops, Brush Cutter, Computer and office equipment. A nominal value of £1 has been applied to the value of the burial ground. The ownership of the former play area in Pembury Mews was transferred from Richmondshire District Council to Brompton on Swale Parish Council during the year ended 2013. The Council has obtained planning permission in relation to change of use from play area to allotments. The land has been valued at a nominal value of £1. Although a full asset register is not maintained, a note is made in the accounts and the insurance cover would appear adequate.

**9) Bank Reconciliations**

A bank reconciliation for the current and business premium accounts is performed periodically. The year end reconciliation was reviewed against cashbook and the bank statements and no unexplained entries were noted.

**10) Year End Procedures**

The year end accounts are prepared on the correct accounting basis (receipts/payments) and agree with cashbook. There is an audit trail from the underlying financial records to the accounts.

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**Dated - 14 April 2021**