

Brompton on Swale Parish Council

Accounts for the Year ended 31 March 2020

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 published in March 2018, these were reviewed and adopted on 16 May 2019.

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

Voucher No.	Date	Payee	Description	£
6	08-May-19	SCR Landscape	Cemetery spoil removal	100.00
13	13-Jun-19	Came & company	Insurance	322.62
17	22-Jul-19	Richmond Print	newsletters	230.00
26	06-Sep-19	WEL Medical	Defibrillator and Cabinet	1378.80
36	30-Sep-19	Easy Space	Websire Domain	28.58
43	07-Nov-19	SCR Landscape	Cemetery Maintenance	1415.00
58	22-Jan-20	NYCC	Speed survey	396.00

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 it was agreed to increase by 4%, the cover is index linked.

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.

Date	From	Description	£
30-Apr-19	RDC	Precept	6714.50
16-Jul-19	NYCC	Urban Grass Cutting	1082.32
23-Aug-19	Mr Evans	Memorial Bench	993.15
18-Oct-19	Pickards Memorials	Memorial	105.60

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 however there is not a formal employment contract in place this should be reviewed and up dated.

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 - 10 July 2020