

Brompton on Swale Parish Council

Accounts for the Year ended 31 March 2016

Internal Audit Report

1) Proper Book-keeping

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

A new financial regulations document was adopted by the Council on 17 June 2003. The Responsible Financial Officer (RFO) has adopted these regulations, along with the Standing Orders as well as further financial guidance issued in the Local Council's Governance and Accountability Guidance manual (2003)

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	£
4	06-May-15	RLSA	Sports Affiliation fee	50.00
7	09-Jun-15	Came & Company	Insurance	288.45
11	13-Jul-15	Mac Plant	Grass cutting	492.00
25	06-Oct-16	SCR Lanscape	Grass cutting & Weed Killing	1150.00
30	23-Oct-15	S Rudge	Clerk Salary & Expenses	249.01
40	21-Dec-15	Rennison Tree Specialist	River Bank Trees	180.00
58	30-Mar-16	RDC	Cemetery Grass cutting	187.57

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 Risk.

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	£
14-Apr-15	John Blenkiron	D Marshall Rights and Interment	170.00
11-Aug-15	NYCC	Grass Cutting Contribution	1546.17
07-Jan-16	Co Op Funeral	R Shaw Interment	360.00

6) **Petty Cash Procedures**

The RFO keeps the petty cashbook on a computerised system there were 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.

8) **Asset Control**

Assets of value are a Sprayer, Basketball hoops and Brush Cutter. 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 previous year. 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.

Marie Larby Accountancy
Unit 6A station Road
Brompton Ind Park
Brompton on Swale
Richmond
North Yorkshire
DL10 7SN

Dated - 20 May 2016