

ALL SAINTS PARISH COUNCIL

Annual Internal Audit Report 2019/2020

Prepared by S J Warwick

Internal Auditor – Appointed 19th November 2019 (Minute 19/68(d) of that date)

I confirm that I am independent of the Council and its members.

As All Saints Parish Council has a turnover of less than £25,000 for the year ended 31st March 2020, it is an exempt authority, and therefore the extent of my report is the completion of the Annual Internal Audit Report (AGAR Part 3).

Council Responsibilities

The implementation of Risk Management Controls and Governance Processes, and the administration of these is the day to day responsibility of the Council's staff and members.

Internal Auditor Responsibilities

It is my responsibility to review and report to the Council whether its systems of financial and internal controls over its activities and operating procedures are effective and have been consistently applied.

The extent of the work to be carried out was set out in my letter of 20th July 2020.

Work Done

My work has been carried out in accordance with general auditing practices and references to NALC guides covering Governance and Accountability for Smaller Authorities in England.

As part of my work I have checked and agreed details of transactions in the year to cashbook spreadsheets, bank statements, invoices and other supporting records.

In connection with VAT the amounts reclaimed are accurately recorded in the accounting records and reclaimed in accordance with VAT 126. In connection with PAYE and National Insurance the various amounts are accurately recorded in the accounting records.

The Council undertake regular detailed Risk Assessments, which are evaluated at Council meetings.

Matters to Note in connection with the Annual Internal Audit Report (AGAR Part 3PM)

Section F refers to Petty Cash Payments. The Council does not operate a Petty Cash Account.

Any miscellaneous expenses incurred are usually paid by the Clerk and reclaimed periodically, subject to the providing of supporting information such as receipts or invoices. These expenses cover such items as postage, stationery and minor administrative costs.

Overall Conclusion

From the work undertaken I can conclude that the Council appears to operate effective control systems, and I have duly signed the Annual Internal Audit Report (AGAR Part 3) with positive assurances in all relevant areas subject to the one Matter to Note detailed above.



S J Warwick

Internal Auditor

22nd July 2020

Steve Warwick
10 Bampton Avenue
Chard
Somerset TA20 1DS

All Saints Parish Council
Chair Cllr. Alistair Forbes
All Saints House
All Saints
Axminster

20th July 2020

Dear Members of the Council

Thank you for appointing me as Internal Auditor for the year ended 31st March 2020.

I confirm that I am independent from members of All Saints Parish Council.

As part of the Internal Audit I will be checking the following:

That:

- Appropriate accounting records have been properly kept throughout the financial year.
- Income is properly recorded, and receipts are banked promptly.
- All payments and expenditures are approved by the Council, and payments are supported by invoices where appropriate.
- Where VAT is recoverable it has been identified and reclaimed in accordance with VAT 126 (Claim a VAT refund as an organization not registered for VAT).
- PAYE and NI records are maintained and properly accounted for.
- Risk Assessments are in place, reviewed regularly, and are robust.

Yours faithfully



Steve Warwick