

KINGSTON PARISH COUNCIL

Internal Audit – 31st March 2013

Introduction:

1: In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, in line with the Governance and Accountability for Local Councils Practitioners' Guide (GALCP) and meet the needs of the Council. I confirm that I do not have any role within the Council and will carry out my duties without bias. I would only comment by exception – the points listed below need further attention:

Audit:

2: End of Year Accounts 2012/2013 – The accounts are accurately presented and easy to understand. Receipts and Payments are properly recorded and the information produced is accurate and comprehensive. Regular bank reconciliations take place, are checked against the supporting documents and were found to be correct. Figures in the end of year return are supported by the accounts. S137 expenditure is recorded separately and is within the statutory limits.

3: Standing Orders/Financial Regulations – Standing Orders have been adopted and are checked regularly.

4: Risk Assessment – Risk Assessment exercises of the Parish Council's assets are recommended although it was noted the play parks are risk assessed and the Village Hall Risk Assessment is in hand.

5: Insurance – The Parish Council's Insurance has been recently renewed, the Parish Council has signed to a three year plan. A reconciliation of the insurance to the asset register is recommended.

6: Budgetary Control – Annual reports are prepared in support of the precept, actual expenditure is compared with the budget and any significant variances are explained.

7: Income – Income is properly recorded and banked.

8: Petty Cash – There is no petty cash system and one is not required.

9: Staff Wages – The Clerk has a contract of employment with clear terms and conditions.

10: Precept – It was observed that the precept for the year 2012/2013 had been formally agreed at Parish Council Minute 5 of 9th January 2012.

11: It is worth noting that the figures have been produced by the Clerk in accordance with the requirements and all supporting documents have been produced for the Internal Auditor. The Clerk's co-operation aided considerably the work of this internal audit.

Thank you.

Alison Hillman, MILCM
Internal Auditor
10th May 2013