

## KINGSTON PARISH COUNCIL

### Interim Audit – 30<sup>th</sup> September 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: Account to 30<sup>th</sup> September 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: Insurance – The Parish Council's Insurance has been recently renewed, the Parish Council has signed to a three year plan of which this is year two. A reconciliation of the insurance to the asset register has been carried out.

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

5: Staff Wages – The Clerk has a contract of employment with clear terms and conditions. PAYE and NI are recorded on a Real Time basis.

6: Precept – It was observed that the precept for the year 2013/2014 has been formally agreed. Full Council needs to be aware there may be changes to the Council Tax Support Grant in future years which may result in a reduction to the amount paid out by the Billing Authority. Future rises may also be capped.

7: Publication Scheme – A model Publication Scheme is in place and is regularly reviewed.

8: A Complaints Procedure is also in place and is regularly reviewed.

9: 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*

Alison Hillman, MILCM  
Internal Auditor  
26<sup>th</sup> November 2013