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KINGSTON PARISH COUNCIL -interim report at 6 month view

At the request of the Council, mostly newly appointed and with a change of Clerk mid-term, a short audit has been undertaken to confirm the integrity of the financial procedures currently in place.

From selective sampling, I am able to confirm the following:-

Payments and receipts are being properly recorded. Payments are supported by invoices which have been authorised by Council and cheques are issued under Bank mandate requirements, with cheque counterfoils similarly initialled by the signatories.

Bank reconciliations are being regularly carried out and all balances reported to Council within the financial report presented at every meeting.

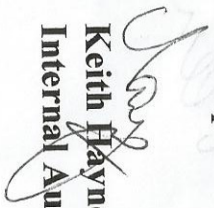
It is the intention to present a review of expenditure against budget to Council on a regular basis commencing October onwards.

Parish assets have been properly insured on an increased value basis in line with recommendations from last audit.

The new clerk has confirmed that the VAT reclaims/returns held over from earlier periods have now been submitted.

PAYE records have not been tested at this interim audit.

Observations have been requested on the validity of reimbursement claims submitted by Kingston Hill Ltd arising from abortive expenditure incurred with the Kingston Community Pavilion Ltd project and, similarly, claims from Keith Gibson and Mary Fellows. My view is that the Company was set up at the request of, and for the benefit of the Kingston Parish Council to explore ownership and management of the new Community asset but without specific finance provision at that time. I do not think it equitable for the associated costs since spent (£445) to be paid for by the Officers of the Company nor do I think that any reasonable Parishioner would disagree. All expenditure appears to be legitimate and supported by receipts/invoices.


Keith Haynes ACIB
Internal Auditor

26/11/2011