

KINGSTON PARISH COUNCIL

Interim Audit – 30th September 2014

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 30th September 2014 – 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. There were no areas raised by the External Auditors in the Annual Return which give cause for concern.

3: Insurance – The Parish Council's Insurance has been recently renewed, the Parish Council is at the end of a three year plan and will review its insurers before it takes out a new policy.

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: Financial Regulations and Standing Orders – Financial Regulations were reviewed and adopted in July 2014, and Standing Orders were reviewed in September 2014.

7: 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
27th October 2014