

KINGSTON PARISH COUNCIL

Internal Audit – 31st March 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. The points listed below are for noting:

Audit:

2: End of Year Accounts 2013/2014 – 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. VAT is collected quarterly and is properly accounted for.

3: Standing Orders/Financial Regulations – Standing Orders were updated in January 2014. Financial Regulations are to be updated in July 2014.

4: Risk Assessment – Risk Assessment exercises of the Parish Council's assets and its financial controls take place. A risk assessment of the Pavilion is carried out annually, play equipment is inspected both monthly and annually by Lewes District Council and a financial risk assessment is reviewed quarterly.

5: Insurance – The Parish Council's Insurance is with Aviva and is to be renewed in August. The Fidelity insurance meets the Parish Council's requirements. Legal cover is also included. A review of the insurance is to take place next year.

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. It was noted that year end balances are just over twice the precept but this is accounted for.

7: Income – Income is properly recorded and banked. Invoices are not sent out and are not required.

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

9: Staff Wages – Staff wages are paid within SLCC guidelines. NI and PAYE are paid quarterly and are calculated on a Real Time basis. A Staff Appraisal has been carried out recently.

10: Precept – It was observed that the precept for the year 2013/2014 had been formally agreed at Parish Council, Minute 10 dated 14th January 2013.

11: Agendas – Agendas are sent out in time and are well presented.

12: It is worth noting that the end of year 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
29th May 2014