

# Annual Internal Audit Report 2018/19

## BLAXTON PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ( <i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i> )			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable N/A

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

DD/MM/YY – 25 APRIL 2019/MM/YY

Name of person who carried out the internal audit

EGEN CAWTHORNE AL AUDITOR

Signature of person who carried out the internal audit

*Egen Cawthorne*

Date

25/04/19

\*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## **Annual Report by Internal Auditor**

### **Blaxton Parish Council for the year ended 31 March 2019 (1 April 2018 – 31 March 2019)**

#### **Introduction**

A Parish Council (a smaller authority) is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes'.

The internal audit has been undertaken having regard to the principles detailed in Joint Panel on Accountability and Governance, Practitioners' Guide; and also the requirements of the Annual Internal Audit Report, Annual Governance and Accountability Return 2018/19 Part 3.

This report together with the attached internal audit plan details those areas examined during the course of the audit. Members may wish to suggest other areas to be examined in future years.

#### **Conclusion**

It is pleasing to note the clarity of information within the Council's accounts and supporting documentation for the financial year 2018/19. The Council's internal controls in place appear to be efficient and effective.

There are no matters that I wish to draw to the attention of the Council.

On 25 April 2019, I met with the Clerk to discuss matters arising during the internal audit and subsequently completed the Annual Internal Audit Report 2018/19.

I am grateful to the Clerk for his co-operation and responses to my requests for additional information during the course of the internal audit.

G H Cawthorne CPFA  
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25 April 2019