

Annual Internal Audit Report 2019/20

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 2020.

The internal audit for 2019/20 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	NO PETTY CASH
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

17/06/20 - 01/07/20

DD/MM/YY

Name of person who carried out the internal audit

G. H. CANTHORP AUDITOR

Signature of person who carried out the internal audit

G. H. Cantorpe

Date

01/07/20

*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 Governance and Accountability Return (AGAR) 2019-20

Blaxton Parish Council

Annual Internal Audit Report 2019/20

Internal control objective "C"

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these - **Answer No.**

Internal Audit Observations/Explanation

The Council undertook a risk assessment in 2018/19 which was approved on 21 March 2019. It is my understanding that the risk assessment for 2019/20 has been delayed because of the coronavirus pandemic restrictions and will be completed in 2020/21.

G H Cawthorne

Internal Auditor

1 July 2020

Annual Report by Internal Auditor

Blaxton Parish Council for the year ended 31 March 2020 (1 April 2019 – 31 March 2020)

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 2019/20 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 2019/20. 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 1 July 2020, I met with the Clerk to discuss matters arising during the internal audit and subsequently completed the Annual Internal Audit Report 2019/20.

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.

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1 July 2020