

**INTERNAL AUDIT REPORT 2019-20 ACCOUNTS  
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

**NAME OF PARISH:**       **PRESTON RICHARD PARISH COUNCIL**

**DATE:**                   **16 April 2020**

**SUMMARY STATEMENT:**

Overall, financial controls were found to be sound and I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are to be advertised on the website. A summary of the audit tests performed and my findings are listed below.

**SUMMARY OF TESTING AND FINDINGS**

<b>Internal Control area</b>	<b>Documents reviewed</b>	<b>Findings</b>
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Examined Financial regulations, which are satisfactory.
Budgetary Control – proper arrangements	Budget for 2019/20 Budget Monitoring Council minutes	Budget and precept calculation examined and found satisfactory.
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Traced all expenditure from accounts to bank statement to invoice (examined 6). All in order.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book is accurate & complete.
Income controls	Cash book Bank statements/Reconciliation	Income is properly stated and controlled.
Payroll – legally performed	Payroll records	Not fully tested this year, but, cash book transactions have not changed significantly from last year and indicate same protocol.
Risk Management	Insurance Policy Risk management policy	In place Not examined this year.
Asset Management	Asset register	Complete – checked to cash book.
Information Management (Transparency Code)	Web site	All necessary financial information is available.