

**INTERNAL AUDIT REPORT 2020-21 ACCOUNTS
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

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

DATE: **12th & 19th April 2021**

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

| Internal Control area | Documents reviewed | Findings |
|---|---|---|
| Overall financial controls set properly | Financial Regulations Standing Orders Minutes | Examined Financial regulations, which are satisfactory. |
| Budgetary Control – proper arrangements | Budget for 20120/21 Budget Monitoring Council minutes | 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 | HMRC calculations and deductions are being performed. |
| Risk Management | Insurance Policy Risk management policy | Risk register checked. Satisfactory. Insurance cover adequate. |
| Asset Management | Asset register | Complete – checked to cash book. |
| Information Management (Transparency Code) | Web site | All necessary financial information is available. |