

**INTERNAL AUDIT REPORT 2022-23 ACCOUNTS  
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

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

**DATE:**                   **5<sup>th</sup> April 2022**

**SUMMARY STATEMENT:**

Overall, financial controls continue to be sound and there are clear financial records for the new improvements to the play area. 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	Cash Book and Ring-fenced Accounts 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 5). 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	Not checked this year. Insurance is in place.
Asset Management	Asset register	Complete – checked to cash book.
Information Management (Transparency Code)	Web site	All necessary financial information is available.