

12 May 2016

To Wisborough Green Parish Council

INTERNAL AUDITOR'S REPORT FOR YEAR ENDED 31 MARCH 2016

I have carried out an internal audit of the Council's accounts for the year ended 31 March 2016 in accordance with the requirements of the Annual Return for Audit, and I have agreed the accounting entries in Section 2 of the Return.

My work has covered the following areas:

ACCOUNTS AND FINANCE

The accounts and supporting records are presented clearly and are maintained in excellent order. I have checked that cash/bank reconciliations are carried out monthly, and I have checked in detail the reconciliations at 30 April and 31 December 2015, and 31 March 2016.

PAYMENTS AND RECEIPTS

I have traced all debit entries on the Council's bank account to the cash book to ensure that all payments are proper charges to the Council, and are correctly recorded in the Council's accounts. I have vouched all payments in the year by reference to prime documents, principally suppliers' invoices, and I have checked that payments are listed in detail in the minutes and authorised by the Parish Council.

I have test-checked a 25% sample of sums due to the Council to ensure that income due is collected and recorded correctly in the cash book, and paid into bank fully and promptly.

I have checked that all cheque forms are accounted for, whether used correctly or spoilt and cancelled.

VAT

I have agreed the calculation of VAT on a sample of invoices paid by the Council, and checked that all sums due for repayment to the Council are included in the Council's return to HMRC. All VAT due for repayment to the Council in respect of 2015/16 financial year has been reclaimed.

CLERK'S SALARY

The Clerk is paid through the County Council payroll system and checking is therefore limited to agreeing the Clerk's hours, rate of pay and gross pay.

BUDGET AND PRECEPT

I have reviewed the budget and setting of the precept for 2015/16. I have reviewed the outturn for the year and sought explanations for significant variances from budget. The picture for the year is complicated by the unforeseen need for major remedial/refurbishment work to the old workhouse but otherwise the Council's outturn is close to budget.

The cost of work to the old workhouse has substantially depleted the Council's reserves and I note that the Council has prudently raised its precept and taken out a PWLB loan in 2016/17 to help cover the cost of works.

INSURANCE AND RISK ASSESSMENT

I have reviewed the levels of cover provided by the Council's insurance policy for public liability, employer's liability and fidelity guarantee. All are appropriate to the current level of the Council's activities.

The Council's risk assessments are models of good practice, clear, comprehensive, and updated annually.

OTHER MATTERS

I have reviewed the Council's asset register, noting new additions in the year, and agreed the total value of assets shown on the Audit Return.

Finally I have checked and agreed the entries in Section 2 of the Annual Return for Audit.

Matters arising from the audit have been discussed and resolved with your Clerk, and there is nothing further that I need to bring to Members' attention.

When I have completed this year's round of audits I shall be retiring. I regret that I shall therefore not be available to carry out internal audit work for the Parish Council in the future. I have enjoyed doing the work and I must thank Louise for maintaining the accounts and other records to such a high standard and for her unfailing courtesy, and patience, during my audit visits. I wish her and all the Parish Council the very best in the future.

Peter Evans

Peter Evans
Chartered Public Finance Accountant