REPORT TO MEMBERS OF WHITTLE-LE-WOODS PARISH COUNCILINTERNAL AUDIT FOR THE YEAR ENDED 31ST MARCH 2021

I have completed the Internal Audit of the records of Whittle-le-Woods Parish Council together with supporting documentation which due to the current situation was efficiently emailed to me.

The Audit concentrated on internal controls and established an effective system of financial management including detailed checks of the following:-

1. Bank Statements and Bank Reconciliations.
2. Risk Assessment and Financial Management.
3. Budget process.
4. Salaries.
5. Annual Precept.
6. Insurance.
7. Financial Report and Income analysis.

It was evident that regular bank reconciliations were provided and distributed to Councillors with regular financial inspections taking place. An examination of bank statements confirmed the accuracy of the bank reconciliations for the year end. Salaries were paid in accordance with Parish Council approvals and reviewed as appropriate. Regulations for PAYE and National Insurance were correctly followed and recorded with VAT being appropriately accounted for.

Income – An inspection of income revealed the required documentation was in place and had been properly recorded.

Expenditure – An inspection revealed a correlating trail from receipt of invoice, contract referencing and cheque issuing and recording.

The Asset and Investment Registers were accurate and kept up-to-date and properly maintained. A thorough and immaculate quick reference spreadsheet system was in place.

In addition to Parish Councillors being kept fully informed on all issues other information facilities were included on the Parish Website, Notice Boards and Clayton Green Library all of which provided adequate compliance with the Freedom of Information Rules.

To summarise, I am satisfied that a thorough, efficient and effective accounting system is in place and all the financial regulations have been met with no other risk areas identified.

Eileen Whiteford - Internal Auditor
23rd April 2021