

Brompton on Swale Parish Council

Accounts for the Year ended 31 March 2018

Internal Audit Report

1) Proper Book-keeping

The book-keeping records continue to be kept on a computer spreadsheet this is up to date and maintained on a regular basis, balanced to the bank statement prior to each Council meeting. The Responsible Financial officer issues a report showing a summary of bank balances and expenditure to each meeting. Suppliers continue to be paid by electronic means.

2) Financial regulations, Standing orders and payment controls

Responsible Financial Officer (RFO) has adopted the latest Governance and Accountability for Smaller Authorities in England published in March 2017, these were reviewed and adopted on 25 May 2017.

The following sample of payments in the cash book were supported by invoices, authorised and minuted and the VAT correctly identified, recorded and reclaimed.

Voucher No.	Date	Payee	Description	£
4	26-May-17	GCH Garden Maint	Grass cutting	708.00
8	13-Jun-17	Came & company	Insurance	298.28
17	31-Jul-17	Richmond Print	Village newsletters	224.00
23	11-Sep-17	Andrew Smith	Bus Shelter Clean	48.00
33	31-Oct-17	Wel Medical	Defibrillator	1400.40
41	12-Dec-17	Easyspace	Website annual fee	77.77
55	19-Feb-18	Yorkshire Water	Cemetery tap	5.66

Notes * Two signatories sign cheques and initial cheque counterfoils.
An Electronic payment authorisation form is signed by two signatories before payment actioned by BACS.
S137 expenditure is identified by a note in the cashbook and is within statutory limits, Full details are disclosed within the notes to the accounts.

3) Risk Management

A risk assessment policy is in place as part of the Financial Regulations, which includes a review of Insurance Cover and Risks. General risk management is covered in point 14 of the financial regulations however formal risk management policy statements in respect of the Council are not prepared, this should be reviewed and the Financial regulations up dated where needed.
The minutes were reviewed and did not reveal any unusual financial activity.

4) Budgetary Controls

A detailed budget is prepared by the RFO each year. The RFO reports any significant variations in actual expenditure against budgeted expenditure at each council meeting. An analysis of significant variances in income and expenditure, compared to last year is included in the annual return.

5) Income Controls

The following receipts were checked to ensure that the correct price had been charged (if applicable), income has been received, recorded and promptly banked and the VAT correctly

accounted for.

Date	From	Description	£
24-Apr-17	Mr S Metcalf	Contribution towards tree pruning	150.00
11-Jul-17	NYCC	Grass Cutting Contribution	1082.32
12-Oct-17	John blenkiron	Interment fee	209.00
07-Feb-18	RDC	Grant toward defibrillator	585.22

6) Petty Cash Procedures

The RFO keeps the petty cashbook on a computerised system there were no transactions during the year.

7) Payroll Controls

The Salaries to employees were paid in accordance with Council approvals and PAYE and NI requirements were properly applied, payment of salaries is covered in note 7 of the Financial regulations however there is not a formal employment contract in place this should be reviewed and up dated.

8) Asset Control

Assets of value are a Sprayer, Basketball hoops, Brush Cutter and Computer equipment. A nominal value of £1 has been applied to the value of the burial ground. The ownership of the former play area in Pembury Mews was transferred from Richmondshire District Council to Brompton on Swale Parish Council during the year ended 2013. The Council has obtained planning permission in relation to change of use from play area to allotments. The land has been valued at a nominal value of £1. Although a full asset register is not maintained, a note is made in the accounts and the insurance cover would appear adequate.

9) Bank Reconciliations

A bank reconciliation for the current and business premium accounts is performed periodically. The year end reconciliation was reviewed against cashbook and the bank statements and no unexplained entries were noted.

10) Year End Procedures

The year end accounts are prepared on the correct accounting basis (receipts/payments) and agree with cashbook. There is an audit trail from the underlying financial records to the accounts.

Marie Larby Accountancy
Unit 6A station Road
Brompton Ind Park
Brompton on Swale
Richmond
North Yorkshire
DL10 7SN

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