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Elizabeth Martin  
Clerk to Ogbourne St George Parish Council  
Ivy House  
72, The Green  
Poulshot  
Devizes SN10 1RT

28 April 2020

Dear Elizabeth

## **OGBOURNE ST GEORGE PARISH COUNCIL**

### **Internal audit report - Year ended 31 March 2020**

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

I am bound by the ethical guidelines of the Institute of Chartered Accountants of England and Wales. I confirm that I am independent of the Council.

The internal audit work I have carried out has been planned to enable me to give my opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2019-20 Annual Governance and Accounts Return.

I have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2019
- The Accounts and Audit (England) Regulations 2015 (as amended).

I was appointed as internal auditor to the Parish Council for 2019-20 on 18 July 2019.

My internal audit work was carried out in April 2020.

## **Background**

Ogbourne St George Parish Council has income and expenditure of less than £25,000 and is exempt from external audit.

The Council is not a sole managing trustee.

The Council is required to comply with the Transparency Code for Smaller Authorities 2014.

The Council's accounting records are maintained on Easy Books.

## **Internal audit checks**

I have undertaken a series of audit tests on the Council's financial records, vouchers, documents, minutes, policies, procedures and insurance documentation to ascertain the efficiency and effectiveness of the Parish Council's internal control framework. This internal audit report is based on the audit testing carried out at the visit.

I checked the following:

- Minutes of Council Meetings
- Policies and procedures
- Bank and cash
- Income and expenditure
- VAT claims
- Payroll
- Risk assessment and insurance
- Asset register
- Budgets and reserves
- Transparency code
- Action taken on the recommendations in prior report
- Year end checks

## **Findings**

Details of good practice noted, my recommendations and other matters to be brought to the Council's attention are set out below.

### **Good practice**

- The Council maintains an accounting system on Easy Books
- All records were up to date and easy to follow
- The minutes include a summary of the resolutions passed
- The Council's Standing Orders and Financial Regulations are reviewed regularly and are tailored appropriately for the Council
- The Council has appropriate policies in place
- The Clerk is aware of the requirements of GDPR and the Council is registered with the ICO
- Bank reconciliations are prepared accurately and regularly
- All payment vouchers tested were evidenced as approved
- HMRC Toolkit is used for the payroll
- All employees have contracts of employment

**Good practice continued**

- The budgeting process is detailed and thorough and monitored throughout the year
- VAT claims are made regularly
- The risk assessment has been adopted during the year
- Action has been taken, or is underway on all of the recommendations in the last internal audit report

**Recommendations**

- I have no recommendations to make

**Other matters to be brought to the Council's attention**

- There are no other matters to bring to the Council's attention

**Conclusion**

Based on the tests I have carried out at this internal audit visit, in my view, the internal control procedures in operation are adequate to meet the needs of Ogbourne St George Parish Council.

**Next Steps**

This report should be noted and taken to the next meeting of the Parish Council. The Council should decide what action will be taken on the recommendations I have made.

Kind regards

Yours sincerely



Bridget Bowen FCA

Internal auditor