

Ref	Question	Yes / No	Comments
F	Petty cash payments are supported by receipts		
	are there petty cash payments	No	Clerk/members incur exp and reclaims
	are amounts backed by receipts	n/a	Where applicable
	was approval gained, or payments within fin reg guidelines	Yes	Minuted exp repayment to clerk
	was vat accounted for properly – vat number on receipt	n/a	
G	Salaries to employees and members allowances paid in accordance with council policies		
	are there council policies re employees and members allowances	Yes	Clerk salary when clerk was in post
	have they been followed	Yes	
	have PAYE and NI been accounted for correctly, or	Yes	
	is there evidence of correct self certification by employees / members	n/a	
H	Asset and investment registers are complete and accurate and properly maintained		
	Is there an asset / investment register	No	No assets
	is it updated for acquisitions and disposals in a timely manner	n/a	
	is it reported to council	n/a	
I	Bank reconciliations are carried out periodically and at year end		
	have bank reconciliations been carried out	Yes	
	are they accurate	Yes	
	were they timely	Yes	
J 1	Year end accounts were prepared on a correct accounting basis, agreed with the cash book and supported by an adequate audit trail		
	is there a cash book	Yes	
	are there accounts	Yes	
	are the accounts accurate	Yes	
	are the entries in the accounts backed by adequate evidence	Yes	
J 2	Where appropriate are debtors and creditors properly recorded		
	are there debtors	No	
	are they recorded properly	n/a	
	is recovery action carried out	n/a	
	are write offs approved by council or within fin reg limits	n/a	
	are there creditors	No	
	are they paid promptly	n/a	
K	did the authority meet exemption criteria for limited assurance	Yes	
L	the authority demonstrated during 2019 it provided exercise of public Rights	Yes	
M	Have the Council met its responsibilities as trustees of Trust Funds where appropriate		
	Does the council hold trust funds	No	
	Have Trust funds been accounted for properly		
	Have Trusts been monitored by the Council		
	Have custodial trustee roles been properly exercised		

Parish

Nash parish council

Year

19-20

ref	Question	Yes / No	Comments
A	Appropriate books of account during year		
	Are there account books	Yes	
	Are they up to date	Yes	
	Are they accurate and agree with vouchers	Yes	
B 1	The councils financial regulations been followed		
	Does the council have financial regulations	Yes	
	Are the clerk / finance officer / members aware of them	Yes	
	Have they been followed	Yes	
B 2	Payments are supported by invoices		
	do the accounts tally to invoices	Yes	
	do the payments/cheques tally to invoices	Yes	
B 3	Vat is properly accounted for		
	are invoices vatable	some	
	is vat calculated correctly	n/a	
	has vat been reclaimed from HMR&C	No	small amount to claim next year
C	the council assesses the significant risks to achieving its objectives and reviews the adequacy of controls to manage those risks		
	Are there clear objectives	Yes	Setting up parish plan
	are risks to each objective identified	No	Cant find any risk schedule or discussin
	are those risks evaluated	No	
	are controls in place to ameliorate those risks		
	have arrangements been reviewed		
D 1	The annual precept requirement resulted from an adequate budgeting process		
	was there a budget	Yes	
	was it formally reviewed and approved by the council	Yes	
	was the precept notified to the billing authority	Yes	Set January each year
D2	Progress against the budget was adequately monitored		
	Are regular financial reports made to the council	Yes	Balance and cheques to be drawn reported
	Does the council take appropriate action where necessary regarding potential budget over/underspends	n/a	
E	Expected income was fully received based upon correct prices		
	does the council have a scale of charges	No	No chargeable services
	was it approved by council	n/a	
	was the precept received in full	Yes	Precept
	was income received on time and banked promptly	Yes	
	was vat charged correctly	n/a	
	was vat charged paid to HMR&C / netted of claim to HMR&C	n/a	

Ref	Question	Yes / No	Comments
F	Petty cash payments are supported by receipts		
	are there petty cash payments	No	Clerk/members incur exp and reclaims
	are amounts backed by receipts	n/a	Where applicable
	was approval gained, or payments within fin reg guidelines	Yes	Minuted exp repayment to clerk
	was vat accounted for properly – vat number on receipt	n/a	
G	Salaries to employees and members allowances paid in accordance with council policies		
	are there council policies re employees and members allowances	Yes	Clerk salary when clerk was in post
	have they been followed	Yes	
	have PAYE and NI been accounted for correctly, or	Yes	
	is there evidence of correct self certification by employees / members	n/a	
H	Asset and investment registers are complete and accurate and properly maintained		
	Is there an asset / investment register	No	No assets
	is it updated for acquisitions and disposals in a timely manner	n/a	
	is it reported to council	n/a	
I	Bank reconciliations are carried out periodically and at year end		
	have bank reconciliations been carried out	Yes	
	are they accurate	Yes	
	were they timely	Yes	
J 1	Year end accounts were prepared on a correct accounting basis, agreed with the cash book and supported by an adequate audit trail		
	is there a cash book	Yes	
	are there accounts	Yes	
	are the accounts accurate	Yes	
	are the entries in the accounts backed by adequate evidence	Yes	
J 2	Where appropriate are debtors and creditors properly recorded		
	are there debtors	No	
	are they recorded properly	n/a	
	is recovery action carried out	n/a	
	are write offs approved by council or within fin reg limits	n/a	
	are there creditors	No	
	are they paid promptly	n/a	
K	did the authority meet exemption criteria for limited assurance	Yes	
L	the authority demonstrated during 2019 it provided exercise of public Rights	Yes	
M	Have the Council met its responsibilities as trustees of Trust Funds where appropriate		
	Does the council hold trust funds	No	
	Have Trust funds been accounted for properly		
	Have Trusts been monitored by the Council		
	Have custodial trustee roles been properly exercised		

INTERNAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST March 2020

Nash Parish Council

I have carried out an internal audit in accordance with the Council's needs and in line with the Internal Control Objectives listed in the annual return for Local Councils in England.

Internal Audit opinion

Based upon the documents and evidence presented to me My opinion is that :-

The internal controls put in place during 2019/20 were adequate for the Council's purposes.

Individual internal control objectives

A. Appropriate accounting records.

Accounting records were kept in an adequate manner

B. Financial regulations

Financial regulations and standing orders were adopted on 25/09/18, and these have been placed on the website

C. Risks

The Council is planning to review risks and compile a risk register during the coming year.

D. Precept

The Council had extensive discussions to set the precept for 19/20. The Council has now set in place budgeting for 20/21 which was used for setting the 20/21 precept

E. Income

The expected income from precept was received. There is a minor claim for Vaqt to be made which can be combined with next year's claim

F. Petty cash

The Council did not, and does not, operate a petty cash account. The acting clerk has been reimbursed for administrative expenses based upon receipts and information supplied.

G. Salaries

The clerk has been paid on an hourly rate during 2019/20 as agreed by the council, and Paye has been deducted at source and paid to HMRC.

H. Assets and investments The council has no fixed assets, or long term investments. The only current asset the council has is its current bank account for which there are complete bank statements.

I. Bank reconciliations

Bank reconciliations were carried out and were accurate.

J. Year end accounts

Year end accounts were compiled and agree to vouchers.

K. Self certification of exemption from limited insurance review.

The council meets the exemption criteria.

L. The Authority demonstrated the exercise of Public Rights as per Accounts and Audit regs.

Yes – the required notice is on the website

M. Trust funds

The council does not hold any trust funds

Recommendations.

1. The Council should consider risks to the policy objectives of the council and include them with the operational risks in the future risk register

Kevin Lawrence Adams bsc

13th June 2020

A handwritten signature in black ink, appearing to be 'K. Adams', written over a horizontal line.