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4th May 2024

Burford Parish Council
burford
Worcestershire

Internal Audit Report

I have now completed the internal audit for Burford Parish Council and would be grateful if this report can be presented to the council.

I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

A. Appropriate books of account

Appropriate books of account have been kept during the year. The council has used a spreadsheet to record the accounts which is adequate for the number of transactions. The accounts are kept up to date and there is evidence in the minutes they are balanced regularly.

B. Financial Regulations

There is an audit trail of samples of expenditure picked, payments were supported by receipts or invoices and payment schedules were reported to meetings. Payments are now made by bank transfer and I understand there is an independent check by a councillor to compare the bank reconciliations to the cash book. **It has been brought to my attention that the previous clerk has still got access to the online banking system and that she has requested to be removed from this access. The parish council must take steps immediately to ensure the former employee can no longer access the parish council bank account.**

There is evidence of quotations being sought at per the financial regulations. VAT was appropriately accounted and a reclaim was made during the year.

C. Risk Assessments

The council has carried out a risk assessment during the which was reviewed by council and minuted.



Registered company number 10880898

The council's insurance cover includes public liability, employer's liability and fidelity guarantee.

D. Precept

The precept was set after the council considered its budget requirements for the year. There is evidence of the council actively monitoring expenditure against budget during the year.

E. Income

There were no unusual receipts during the year. Receipts are made by internet transfer.

F. Petty Cash

Petty cash is not used.

G. PAYE

The PAYE is administered by a third party payroll provider. The clerk's pay award was minuted and the clerk has been paid in accordance with the approved pay rates. In November and December 2023, employers' NI was generated but only the November employer NI was paid to HMRC. The December NIC should be paid immediately. Please check when the declaration of compliance is due to the Pensions Regulator who will issue a fine if the declaration is not completed on time.

Other expenses paid to the clerk are reasonable and are receipted when appropriate.

H. Asset Register

The parish council maintains an asset register, this has been updated during the year to include the new play equipment and remove the village hall which is not owned by the parish council.

I. Bank reconciliations

The bank accounts are reconciled to the cash book regularly and this is evidenced in the minutes. I have recalculated the year end bank reconciliation and agree the figures to the cashbook accounts and the bank statement printout balance.

J. Accounting Statements

The parish council prepares the accounting statements on a receipts and payment basis and agree to the cashbook.

K. Exemption

The did not claim exemption for the previous financial year.

L. Transparency Code

The council has published information on the website in accordance with the Transparency code for smaller authorities.

M. Public Rights

The notice for the exercise of public rights was correctly displayed.

N. Publication Requirements

The council has complied with the publication requirements for the 2022/23 AGAR, these documents can be found on the council website.



Diane Malley MAAT