

Stinsford Parish Council Audit – 2021/22

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the amount on the paperwork is corrected to match the payment or the Clerk is reimbursed the difference owing.

The paperwork is not supporting the payment, with the total owed being £650.40
The reason why the payment is less should be explicitly written on the invoice so that in future years this can be understood. The minutes support the amount actually paid of £606 which leads us to believe that it is the supporting evidence that is wrong.

Recommendation 2:

That the missing bank statement is added to the file as soon as possible.

To provide the complete records for anyone exercising their public right to view.

Recommendation 3:

That the bank charges invoices are included in the expenditure section. Ideally these should show on the cashbook as they are incurred rather than as a bulk at the end of the year.

The bank charges are expenditure and should be treated the same as any other expense. Each direct debit should be entered in the cash book as it occurs rather than being merged together.

Recommendation 4:

That the bank reconciliation is corrected (as annotated by the auditor) to show the full figures included pence.

The end of year bank reconciliation does not work with the rounded figures, once they are expanded the bank reconciliation balances and is correct.

Recommendation 5:

That a copy of the Clerks contract is kept in the audit file

This is so that the internal auditor can check the agreed rate of pay and hours to be worked.

Recommendation 6:

That future payments to HMRC are supported by a copy of the RTI sheet showing that the PAYE and NI has been calculated correctly.

It is important to check that the correct amount is being paid to HMRC for tax and national insurance if appropriate.

Recommendation 7:

That the insured values are added to the Asset register.

This is to make sure that the assets are adequately and not over or under covered as their values potentially reduce over time.

Recommendation 8:

That the dates of the public inspection are agreed and minuted when the AGAR is approved.

This is in accordance with the requirements of the AGAR.

Paula Harding
Internal Auditor