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16 December, 2019

The Parish Clerk

Henstridge Parish Council

14 Everlanes Close

Milborne Port

Sherborne

**Dorset
DT9 5FT**

Dear Emma

Interim Internal Audit Report

Henstridge Parish Council – April to September 2019

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. We confirm that we are independent of the Council.

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

We 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).

- The Insurance is appropriate for the size of the Council.
- Payments to HMRC for National Insurance and PAYE are made regularly.

Recommendations

Budgets and reserves

- Council's review of income and expenditure should be clearly reported in the Minutes of the Council which records how it monitors actual v budget on a regular basis.

Other matters to be brought to the Council's attention

- The Clerk has acknowledged that the details of financial transactions listed in Scribe 2019/2020 should be reviewed and those not been cleared in the bank reconciliation should be checked. Where appropriate the Clerk will take action to clear them in the Cash Book.
- No VAT claim has been submitted for the period April to September 2019. The Clerk is aware that a claim should be submitted, and this will be sent to HMRC in the near future.
- The financial risk assessment approved by the Council at their meeting on the May 2018 should be updated for the financial year 2019/2020.
- To comply with the best practice requirements of the Transparency Code Regulations 2015 the Council website should be updated to include payments made over £500 for 2019/2020.
- The Website Accessibility Regulations 2018 will need to be considered to ensure that Parish Council can comply with the regulations for existing websites by the 23 September 2020. It is suggested that you should consider if this may affect your budget planning for 2020/2021.

Conclusion

Based on the tests we have carried out at this interim internal audit visit, in our view, the internal control procedures in operation are adequate to meet the needs of Henstridge Parish Council.

Next visit

The next internal audit visit has been arranged for 28 April 2020.

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At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Allotment Agreements
- Income and expenditure
- VAT claims
- Asset Register
- Financial Risk Assessment
- End of Year Procedures

Next Steps

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

Tim Light FMAAT
Internal auditor