

Internal Audit Report for Bretherton Parish Council – Year Ended March 2022

Opening Statements

The audit has been carried out in accordance with the agreed Terms of Reference.

The audit concentrated on the adequacy of internal controls as outlined in the Financial Regulations, but did not exclude conducting detailed checks of the books of account and this included the following:

1. Annual Precept
2. Bank Reconciliations
3. Expenditure documentation (invoices) with a 100% check being undertaken
4. Income analysis and supporting documentation
5. Budget documentation
6. Fixed Asset Schedules

The opinion formed during the internal audit is based on the documents provided and consultations with Mrs Glenys Southworth, Clerk to the Council.

Causes for Concern

None.

Points to Note

The following points should be noted for future years to ensure full compliance with the Financial Regulations:

1. The AGAR timetable in respect of the financial year ending 31st March 2021 was not included in the Council minutes, in particular stating the dates during which the audited accounts were available for public inspection. (Financial Regulations 4.6). However, the authority did correctly provide for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).
2. The Council's Standing Orders have not been reviewed since April 2020.
3. The Council's Financial Regulations have not been reviewed since April 2020.

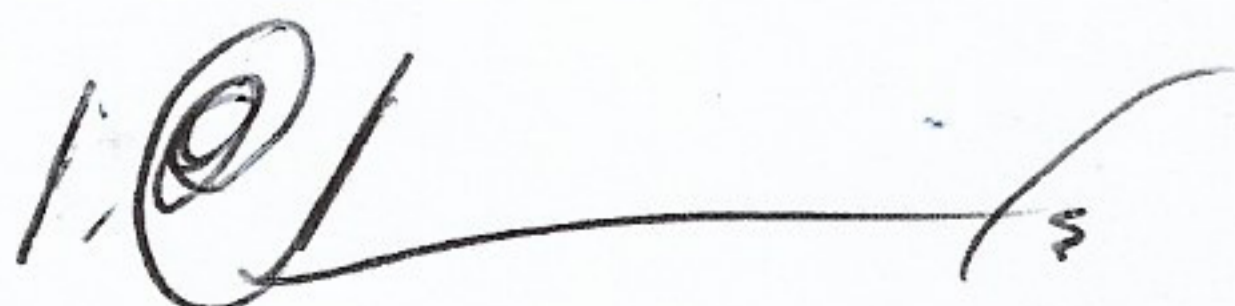
Good Practices

See list on page 2 of this report.

Summary

The books of account and supporting documentation are maintained to a high standard and provide an excellent audit trail through to the final accounts and associated schedules including:

1. Income and Expenditure Account
2. Cash Flow Budget
3. Monitor of actual performance to budgeted precept
4. Asset Register



Ian Edwards

28th April 2022