

Willingham Parish Council

Internal Auditors Report Year end 31st March 2019

I am pleased to be able to report that the council have met the requirements of responsibility and accountability of their governance for another year. Controls are laid down as required for this to have been monitored.

Following the list of guidelines as suggested and following the controls advised I have found Lisa to have continued to maintain good book keeping skills which are easily followed and legible.

The council had prepared an annual budget and monitored its expenditure against this figure during the year which has shown no unexplained variances. This is recorded in the minutes of meetings which have also show evidence of preparations in support of the annual precept.

The income has been correctly recorded and promptly banked. In the main this is cheques and BAC payments to reduce the holding of any cash. No petty cash system is used as all income is banked.

Payments are also well documented. Following approved agreement of payment which has been minuted; cheques are countersigned and supported with invoices.

Bank statements reconciliations are correct and audit trails of a number of selected items tally. Figures agree and there is evidence that Lisa is monitoring this monthly. The yearend accounts have been prepared on the correct accounting basis of income and expenditure and are in line with the financial regulations.

VAT has been identified and reclaimed as appropriate and 137 payments made have been within set limits.

The Insurance policy has been reviewed and updated.

The Councils assets list has been recently updated – May 2019 and a programme of the review of policies and risk assessments maintained to date. Lisa's contract remains in force as written in 2014 and updated June 2018 which states she is representing the council as the RFO (Responsible financial officer). Her salary is in line with the advised updated guidelines. She has had a supervision review of her role in April 2019.



Barbara Bussey

3rd June 2019