Wootton Parish Council Internal Audit 2013/14

I have carried out an Internal Audit of the Accounts of Wootton Parish Council in line with the attached schedule, and the requirements of the Audit Commission External Auditors. I have acted independently & on the basis of an assessment of risk, I have carried out a selective assessment of compliance with relevant procedures & controls. I have completed & signed section 4 of your Annual Return to the External Auditors, which details the audit I have completed as follows:

A – Appropriate books of account have been kept properly throughout the year.	Yes
B – The councils financial regulations have been met, payments were supported by invoices, all expenditure was approved & VAT was appropriately accounted for.	Yes
C – The Council assessed the significant risks to achieving its objectives & reviewed the adequacy of arrangements to manage these.	Yes
D – The Annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate.	Yes
E – Expected income was fully received, based on correct prices, properly recorded & promptly banked; & VAT was appropriately accounted for.	Yes
F – Petty cash payments were properly supported by receipts; all petty cash expenditure was approved & VAT accounted for.	Yes
G – Salaries to employees & allowances to members were paid in accordance with council approvals; and PAYE & NI requirements were properly applied.	Yes
H - Asset & Investment registers were complete & accurate & properly maintained.	Yes
I – Periodic & year end bank account reconciliations were properly carried out.	Yes
J – Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & payments or income & expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, & where appropriate debtors & creditors were properly recorded.	Yes
K – Trust funds (including charitable). The council met its responsibilities as a trustee.	N/A

Advisory Notes
The following notes are for information only, & are intended to draw the Parish Councils attention to wider issues for consideration:

Section 105 – Orders For Payment
Legislation has recently come into force, which allows Parish Councils to use electronic banking. In order to facilitate this change, NALC has issued a briefing note & revised model Financial Regulations.

Gill Wiggs
Gill Wiggs
5/5/14