

Moggerhanger Parish Council - Internal Audit Report 2015/2016

As requested, I carried out an Internal Audit on the Parish Council's financial and administrative procedures on the 6th April 2016 when I examined the Council's financial records and Council Minutes for the financial year 2015-2016 following the procedures set out in the NALC/SLCC publication Governance and Accountability for Smaller Authorities in England, March 2016.

On the basis of the records and documents I examined, I conclude that the Council complies with the relevant procedures and controls which I would expect to be in operation during this financial year and, in particular, with the provisions of the Accounts and Audit Regulations 2014. My comments are as follows and are set out in accordance with the criteria laid down in the Annual Return, in summary:

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| A. | Appropriate accounting records have been kept properly throughout the year | Yes |
| B. | This smaller authority met its financial regulations, payments were supported by invoices, expenditure was approved and VAT appropriately accounted for | Yes |
| C. | This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these | Yes |
| D. | The precept or rates required resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate | Yes |
| E. | Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for | Yes |
| F. | Petty cash payments were properly supported by receipts, expenditure was approved and VA T appropriately accounted for | N/A
(None Held) |
| G. | Salaries to employees and allowances to members were paid in accordance with Council approvals, and P AYE and NI requirements were properly applied | Yes |
| H. | Asset and investment registers were complete, accurate and properly maintained | Yes |
| I. | Periodic 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, and where appropriate debtors & creditors were properly recorded. | Yes |
| K. | Trust funds (including charitable). The council met its responsibilities as a Trustee. | N/A |

The following notes are for information only and are intended to draw the Parish Council's attention to wider issues for consideration:

Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494 From 2017 Councils with a turnover of less than £25k will be exempt from External Audit. Instead, they will be subject to the terms of this new legislation, which is mandatory from 1/4/15 and includes requirements for publishing specific information on Parish Council websites.

Moggerhanger Parish Council has complied with the Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494 by publishing the following information on their website at <http://moggerhanger.uk/village/parish-council/> or displaying on the local Parish Council notice boards.

- a) Details of transactions over £100
- b) Full end of year accounts
- c) Annual Governance Statement
- d) Internal Audit Report
- e) List of Councilor responsibilities
- f) List of Assets
- g) Draft minutes of all meetings within one month of meeting
- h) Meeting agendas & papers 3 days before meetings

The Council appears to be well run and effectively and efficiently organised and meets the various legislative and other standards required of it. I am happy to sign-off the Annual Return on this basis.

Patrick Doyle,
Internal Auditor
6th April 2016