

Town Parish Audit

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The Clerk
Cononley Parish Council
Cononley Village Institute
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24 May 2021

Dear Lee Senior

Internal Audit of the Accounts for Financial Year ending 31st March 2021

I am pleased to inform you that the internal audit of **Cononley Parish Council** is complete. There are no significant issues to report.

The tests and checks as per attached list were carried out.

Cashbook and bank reconciliation

The cashbook and bank reconciliation statement were agreed to the 31st of March 2021.

VAT claim

A VAT claim in December 2020 was evidenced in the cashbook.

Budget

The compilation of the Councils budget for the year was reviewed and I can confirm that it has been properly compiled and effectively underpins the precept demand. I can also confirm that progress against the budget was monitored on a regular basis.

Minutes

The Council's minutes were reviewed. Samples provided were paginated and signed.

Insurance

Insurance cover is in place and is adequate for the major liabilities faced by the council.

Annual Governance and Accountability Return 2020/2021

I checked the figures in section 2 of the return and found them to be correct and ready for submission to the external auditor.

Box F As there was no evidence of the use of petty cash this has been entered as "not covered"

Box K The authority wrongly declared it's self as exempt from a limited assurance review when completing the 2019/20 AGAR and inaccurately completed the exemption statement in relation to its income, therefore this has been entered as a "No".

Box L Although the authority had an annual turnover exceeding £25,000 this has been entered as “Yes” as the authority had wrongly declared its self as exempt but had complied with the Box L requirements.

Internal Controls

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

Issues to note:

Cashbook

It was noted that names of employees were included in the cashbook, particularly in relation to salaries. This information should remain anonymous, in-line with GDPR and therefore the staff member's name should be replaced by the title 'salary payments' and under allowances and expenses claimed, the individual staff name should be replaced by the job title ie Clerk's allowance etc.

Asset Register

The asset register requires review. When an item is replaced the cost of the new item should be included in the asset register, with the date of replacement. For instance, if a noticeboard had an original nominal transfer value of £1 when it is replaced it should then show the new value. The value of assets in the asset register also needs to reflect the figure in Box 9 of the AGAR.

Risk Management

It is important that the annual review of risk, when carried out, is reported back to the Council and minuted.

2019-20 Internal Audit Report

The Council needs to ensure that it has addressed all aspects of this report.

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

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