

Internal Audit Findings Report for Ruan Laniorne Parish Council

1st April 2021 to 31st March 2022

I have carried out an Internal Audit on the year end accounts of Ruan Laniorne Parish Council on Thursday 21st April 2022, in accordance with the Annual Governance and Accountability Return 2022. I am satisfied that the 2021/22 accounts have been maintained appropriately and reported accurately, the table below details the areas that have been tested during the Audit.

	Internal Control Objective	Comments	Internal Audit Response
A	Appropriate accounting records have been properly kept throughout the financial year.	The Council maintains its accounts using spreadsheets, which is common for Authorities of an equivalent size. The records reviewed were accurate, well maintained reconciled and up to date.	Yes
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	A sample of payments were tested and it was possible to trace the supporting invoices/documents to the expenditure. Payments have been approved in line with the Authority's Financial Regulations.	Yes
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	I am satisfied that the Authority have assessed their risks and review their risks regularly	Yes
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	The Authority's budget was set at the meeting on 2 nd November 2021. Regular budget monitoring reports were produced and published throughout the financial year	Yes
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	The Parish Council receives a limited amount of income. During 2021/22 the sources of income were the precept, grants, hall hire and a VAT reclaim.	Yes
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	The Council does not maintain petty cash	N/A
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	I am satisfied that the Authority's salary payments throughout the 2021/22 financial year have been processed and paid correctly.	Yes

H	Asset and investments registers were complete and accurate and properly maintained.	The Authority maintains an asset register, and reviewed its assets at its Annual Parish meeting on 18 th May 2021. I am satisfied that the Authority reviews its assets on a regular basis.	Yes
I	Periodic bank account reconciliations were properly carried out during the year.	Regular bank reconciliations have been carried out throughout the financial year and are also published on the Authority's website.	Yes
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded	The Authority reports on a receipts and payment basis. Adequate, orderly records have been kept throughout the year, which I am satisfied reconciles back to the cash book.	Yes
K	If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt.	Not Applicable to Ruan Laniorne Parish Council	N/A
L	The authority publishes information on a website up to date at the time of the internal audit in accordance with any relevant transparency code requirements	The Authority's website has all relevant documents published and readily available to view	Yes
M	Authority correctly provided for the period of the exercise of public rights for the previous financial year 2020/21	The Authority failed to publish the 2020/21 AGAR in line with the Regulation 15 Accounts and Audit regulations. I have marked this as Amber as it is relation to the previous year's AGAR and the 2021/22 Audit is being carried out significantly earlier than the previous year.	No
N	Authority Complied with 2020/21 AGAR publication requirements	The 2020/21 AGAR did not comply with the AGAR publication requirements. See above comments in M.	No
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	Not Applicable to Ruan Laniorne Parish Council	N/A

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