

Internal Audit Findings Report for Ruan Laniorne Parish Council

1st April 2022 to 31st March 2023

I have carried out an Internal Audit on the year end accounts of Ruan Laniorne Parish Council on Friday 5th April 2023, in accordance with the Annual Governance and Accountability Return 2023. I am satisfied that the 2022/23 accounts have been maintained appropriately and reported accurately, the table below provides details of the areas 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, appropriately 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 and appropriately accounted for.	Yes
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	I am satisfied the Council have assessed their risks and these are reviewed 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 budget was agreed at the meeting on 1 st November 2022. Regular budget monitoring reports were produced and published during 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 Council receives a limited amount of income. During 2022/23 the sources of income were the precept, a VAT reclaim, grants and hall hire.	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 Council in year salary payments have been processed and paid correctly.	Yes
H	Asset and investments registers were complete and accurate and properly maintained.	The Council maintains an asset register and reviewed its assets at its Annual Parish meeting on 3rd May 2022. 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.	Bank reconciliations have been carried out throughout the year and are also published on the Council'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, 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 2021/22, it met the exemption criteria and correctly declared itself exempt.	Not Applicable to Ruan Laniorne Parish Council	N/A
L	The authority publishes the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	The Council's website has all relevant documents published and readily available to view	Yes
M	Authority correctly provided a period for the exercise of public rights for the previous financial year 2021/22	The Council published the 2021/22 AGAR in line with the Accounts and Audit regulations and the correct period of notice was provided.	Yes
N	Authority Complied with 2021/22 AGAR publication requirements	The 2021/22 AGAR complied with the AGAR publication requirements.	Yes
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	Not Applicable to Ruan Laniorne Parish Council	N/A

Melissa Kelly BA (Hons), AAT