

# WOODLAND PARISH COUNCIL INTERNAL AUDIT REPORT 2020 / 21

## OBJECTIVES OF THE AUDIT

To examine the system of internal controls to ensure that the parish council may obtain an adequate level of assurance for its activities.

## SCOPE OF WORK AND AREAS EXAMINED

The scope of work covers the key control tests identified in section 4 of the annual return.

	Internal Control	Report Findings	Recommendations
1	Accounting Records	The accounts book was maintained and up to date.	Nil
2	Financial Regulations and Payment Controls	The council is operating in accordance with the Woodland PC Financial Regulations adopted 15/05/2014. Income has been banked and recorded. Expenditure recorded and verified by cheque book stubs	Nil
3	Risks	The council is operating in accordance with the Woodland PC Risk Assessment. Exception being chairman takes on roll of clerk, to be reviewed every 3 months. Computer equipment owned by the council & uses proprietary a/v software. The council has adopted model GDPR in order to manage responsibly all data.	Nil
4	Precept, Budget and Reserves	Budget & precept for next financial year was presented and agreed by the council. Item Finance 02 on 21/11/2019. Expenditure and bank balance reported at council meetings. No significant unexplained variances. Reserves at acceptable limits.	Nil
5	Income	Income was properly recorded and banked. The precept recorded agreed with the Council Tax Authority's notification.	Nil
6	Petty Cash	The council does not hold petty cash. Small value items were bought by the clerk with receipts and reimbursed by cheque. Expenditure reported at each meeting.	Nil
7	Salaries and Allowances	The council has no employees therefore there were no salary payments. There were no allowances paid to any members of the council.	Nil
8	Assets	There is an up to date register of council assets together with a valuation of those assets.	Nil
9	Bank Reconciliation	The council has one bank account with Yorkshire Bank. The account has been fully reconciled with no unexplained balancing entries. The number of transactions was small.	Nil
10	Year-end Procedures	Receipts and payments are recorded by hand in an authorised receipts and payments book and also on a spreadsheet (excel). Debtors and creditors were recorded and the transactions agreed with the bank reconciliation and statements.	Nil

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