

**APPENDIX A**

**COLDWALTHAM PARISH COUNCIL**

**INTERNAL AUDIT REPORT**

**FOR THE YEAR ENDED 31 MARCH 2020**

**INTRODUCTION**

An internal audit of the Parish Council's financial records for the year 2019/2020 has recently been completed. The audit included all financial transactions for the period 1 April 2019 to 31 March 2020 inclusive.

The audit was undertaken in compliance with the requirements of the Accounts and Audit (England) Regulations 2015, and in accordance with the agreed and accepted Audit Plan.

Regulation 3 of the Accounts and Audit (England) Regulations states that the Parish Council must ensure that it has a sound system of internal control which—

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- (b) ensures that the financial and operational management of the authority is effective; and
- (c) includes effective arrangements for the management of risk

Regulation 5 of the Accounts and Audit (England) Regulations states that the Parish Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and any officer or member of the Parish Council, if required to do so for the purposes of the internal audit shall -

- (a) make available such documents and records; and
- (b) supply such information and explanations;

The objective of the internal audit is to determine whether the accounting arrangements, procedural controls, records, and documentary evidence are adequate to ensure the accurate and timely recording of financial transactions, so as to comply with all relevant legislation and best practice.

**SCOPE**

The audit included examination of the income and expenditure account, and annual return for the period, review of bank statements, review of supplier invoices and claims for reimbursement, review of receipts, review of agendas and minutes of meetings, review of budgets, review of fixed asset register and insurance policy, and confirmation that bank reconciliations and reports are prepared regularly and reviewed at meetings of the Parish Council.

**FINDINGS**

- 1) Monies paid and received during the year have been accurately recorded, authorised and reconciled to the bank and cash balances
- 2) The accounting records, minutes, and other financial information were found to be in good order.
- 3) The accounting and other records were well maintained, accurate and correctly cross-referenced
- 4) I reviewed the Council website to ensure that the Local Government Transparency Code 2015 had been correctly implemented and adhered to.
- 5) VAT had been correctly recorded and reclaimed from HMRC, except for on 3 receipts for reimbursed expenses for office supplies – total unclaimed £10.16.
- 6) On the internal audit report, “not covered” is ticked for petty cash – this is because the Council does not have a petty cash account – all expenses are reimbursed through the bank from receipted items
- 7) On the internal audit report “not covered” is ticked for certificate of exemption from limited assurance review, as a limited assurance review was carried out last year.

**SUMMARY AND OPINION**

One of the functions of internal audit is to give assurance to members of the council that the financial systems are operating correctly, and can be relied upon.

In connection with my examination, and having regard to the items reported herewith, no matter has come to my attention that gives me reasonable cause to believe in any material respect that the regulatory requirements have not been complied with.

The accounting arrangements, procedural controls, records and documentary evidence are considered to be satisfactory, and accurately record the Council’s financial position.



Rachel Hall (ACA)

27 April 2020

**APPENDIX B**

<b>COLDWALTHAM PARISH COUNCIL</b>		
<b>FINANCIAL STATEMENT - 12th June 2020</b>		
<b>Balances at last meeting 31st March 2020</b>		
Current Account	£2,278.85	
Business Reserve	£4,210.86	
		£6,489.71
<b>Monies received since last meeting &amp; incl in balance below</b>		
Bank Interest	£0.53	
Precept	£8,090.00	
Community Hub Funding	£51.92	
Community Hub Funding	£8.43	
VAT Refund	£1,440.98	
		£9,591.86
<b>Payment made since last meeting &amp; incl in balance below</b>		
Clerk Salary (Apr & May)	-£580.82	
Clerk Office Allowance (Apr & May)	-£40.00	
Alban Head Manager Salary (Apr & May)	-£433.32	
WSALC Limited	-£316.18	
Travis Perkins Trading Co	-£15.80	
		-£1,386.12
<b>Authority required for the following:</b>		
R S Hall & Co	-£180.00	
Arun Mowers	-£354.31	
Travis Perkins Trading Co	-£187.23	
HM Revenue & Customs	-£217.80	
Graham Phillips t/a Ice Media	-£85.00	
Mrs LD Sherlock-Fuidge	-£143.88	
		-£1,168.22
<b>Unpresented Cheques Included in Balance below</b>		
		£0.00
<b>Balances at Bank as at 12th June 2020</b>		
		<b>£13,527.23</b>



**APPENDIX C**

<b>ALBAN HEAD PLAYING FIELDS</b>		
<b>FINANCIAL STATEMENT - 12th June 2020</b>		
Current A/c Balance as at 31st March 2020	<b>£4,853.80</b>	
Deposit A/c Balance as at 31st March 2020	<b>£3,017.00</b>	
		£ 7,870.80
<b>Monies received since last summary &amp; incl in balance below</b>		
Bank Interest (Apr & May)	£0.98	
		£ 0.98
<b>Payment made since last summary &amp; incl in balance below</b>		
Caretaker Salaries (Apr)	-£84.52	
Caretaker Salaries (Apr) correction	-£2.69	
Groundsman Salaries (Apr)	-£116.31	
Groundsman Salaries (Apr) correction	-£7.22	
Caretaker Salaries (May & Jun)	-£174.40	
Groundsman Salaries (May & Jun)	-£247.06	
EDF (Apr, May & Jun)	-£33.00	
1 to 1 Football & Fitness Groundsman Hours	-£82.10	
1 to 1 Football & Fitness Groundsman Hours	-£235.44	
		-£ 982.74
<b>Authority required for the following:</b>		
		£ -
<b>Unpresented cheques inc in balance below</b>		
		£ -
<b>Balance at bank as at 12th June 2020</b>		
		<b>£ 6,889.04</b>
<b>Outstanding Invoices:</b>		
1:1 Football & Fitness Monthly (Mar) - Cancelled- COVID	£102.50	AHPF/00187

APPENDIX FOR 16<sup>th</sup> JUNE MEETING

<b>ALBAN HEAD PLAYING FIELDS</b>		
<b><u>RECONCILIATION TO BANK - PAGE 1</u></b>		
<b>BAL PER CURRENT A/C AS AT 12th June 2020</b>		<b>£3,871.06</b>
<b>BAL PER SAVINGS A/C AS AT 12th June 2020</b>		<b>£3,017.98</b>
		<b>£6,889.04</b>
<b>plus unpresented cheques</b>		<b>£0.00</b>
<b>Sub Total</b>		<b>£6,889.04</b>
<b>PLUS CASH IN HAND (FLOATS)</b>		<b>£254.66</b>
<b><u>BALANCE PER CASH BOOK AS AT 12th June 2020</u></b>		<b>£7,143.70</b>
<b>BALANCE PER RECONCILIATION AS AT 1st April 2020</b>		<b>£8,125.46</b>
<b>RECEIPTS</b>		<b>£0.98</b>
<b>PAYMENTS</b>		<b>£982.74</b>
<b><u>BALANCE PER CASH BOOK AS AT 12th June 2020</u></b>		<b>£7,143.70</b>
<b>Signed:</b>		
	<b>Clerk &amp; Financial Officer</b>	<b>Date:</b>
	<b>Chairman</b>	<b>Date:</b>