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7th April 2022

Pinvin Parish Council
1a Church Walk
Stourport on Severn
Worcestershire
DY13 0AL

Internal Audit Report

I have now completed the internal audit for Pinvin Parish Council and I would be grateful if you could present this report to the council.

I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

A. Appropriate books of account

Appropriate books of account have been kept during the year. The council has used a spreadsheet to record the accounts which is adequate for the number of transactions. The accounts are kept up to date and there is evidence in the minutes they are balanced regularly.

B. Financial Regulations

There is a clear audit trail of all samples of expenditure picked, payments were supported by receipts or invoices and payment schedules were reported to meetings.

There is evidence on file of quotations being sought for contracts in accordance with the financial regulations.

VAT was appropriately accounted for and VAT has been reclaimed.

C. Risk Assessments

The council carried out a risk assessment during the year which was reviewed at council and minuted.

The council's insurance cover includes public liability, employer's liability and fidelity guarantee.



Registered company number 10880898

D. Precept

The precept was set after the council considered its budget requirements for the year.

There is evidence in the minutes that the council regularly monitors expenditure against the budget at council meetings.

E. Income

There were no unusual receipts during the year. Allotment holders all now pay by internet transfer meaning there are no cash receipts to process. All interest has been included in the cash book.

F. Petty Cash

Petty cash is not used.

G. PAYE

The PAYE is administered using HMRC's basic tools. The pay increase was minuted and there is evidence of the RTI report held on the council records.

H. Asset Register

The parish council maintains an asset register which has been reviewed during the year. The asset register has been updated as at year end to include the purchase of the play equipment.

I. Bank reconciliations

The bank accounts are reconciled to the cash book regularly and this is evidenced in the minutes. I have recalculated the year end bank reconciliation and agree the figures correspond with the cashbook and bank statement print outs.

J. Accounting Statements

The parish council prepares the accounting statements on a receipts and payment basis and agree to the cashbook.

K. Exemption

N/a, the council did not declare itself exempt from limited assurance review.

L. Transparency Code

N/a, the council has income exceeding £25,000.

M. Public Rights

The council correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations. The notice is displayed on the parish council website.

N. Publication Requirements

The council has complied with the publication requirements for the 2020/21 AGAR, these documents can be found on the council website,

General

In general, the accounting records are well kept, and I would like to thank your clerk, Carole Hirst, for her assistance in the internal audit review and enclose my invoice for your attention.

Yours sincerely

Diane Malley

Diane Malley MAAT