

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Marlesford Parish Council – 2020/2021

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £5,196

Expenditure: £3,283

Reserves: £6,559

AGAR 2020 / 2021 Completion:

Section One: No blank

Section Two: Yes in pencil not signed

Annual Internal Audit Report 2020 / 21: Yes

Certificate of Exemption: No blank

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year end accounts.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes
Reviewed: 8th November 2019 (Ref: 5b)
Financial Regulations in place: Yes
Reviewed: 8th November 2019 (Ref: 5b)

VAT reclaimed during the year: Yes Registered: No

General Power of Competence: No

There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

Recommendation (1): *The council to review and adopt Standing Orders and Financial Regulations and minute the action taken.*

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