

Mr K Cockerton
 Ducis House,
 Collingbourne Ducis
 Marlborough, Wiltshire
 SN8 3EQ

Everleigh Parish Council,
 Thistle House
 10 Foxtail Gardens
 Ludgershall
 Wiltshire
 SP11 9TB

Date: 4 April 2019

INTERNAL ADITOR REPORT

Dear Chairman,

I was appointed to be the Parish Council Internal Auditor for FY 18-19. I have carried out a review of the Parish Council's accounts in line with the "Governance and Accountability for Smaller Authorities in England (A Practitioners' Guide (England) 2018)". The results of the review and any subsequent recommendations are shown in the table below.

Internal Control	Test & Results	Recommendations
(a)	(b)	(c)
Proper bookkeeping	<ul style="list-style-type: none"> • Is the cashbook maintained and up to date? Yes all transactions entered as they arise. Is the cashbook arithmetic correct? Yes • Is the cashbook regularly balanced? Yes every 2 months 	
a) standing orders and financial regulations adopted and applied; and b) payments controls	<ul style="list-style-type: none"> • Has the council formally adopted standing orders and financial regulations? Yes and they are reviewed annually. • Has a Responsible finance officer been appointed with specific duties? Yes as set out in Standing Orders & Financial Regulations • Have items or services above the de minimus amount been competitively purchased? Yes • Are payments in the cashbook supported by invoices, authorised and minuted? Yes and fully cross referenced • Has VAT on payments been identified, 	

	<p>recorded and reclaimed? Yes</p> <ul style="list-style-type: none"> • Is s137 expenditure separately recorded and within statutory limits? Yes 	No expenditure
Risk management arrangements	<ul style="list-style-type: none"> • Does a review of the minutes identify any unusual financial activity? No • Do minutes record the council carrying out an annual risk assessment? Yes at item 12.6 of the May 18 meeting. • Is insurance cover appropriate and adequate? Yes and reviewed annually in line with additions to asset register and risk assessment • Are internal financial controls documented and regularly reviewed? Yes as per Standing Orders and Financial Regulations 	
Budgetary Controls	<ul style="list-style-type: none"> • Has the council prepared an annual budget in support of its precept? Yes, RESOLVED at item 12.5 of the Jan 18 meeting. • Is actual expenditure against the budget regularly reported to the council? Yes at every meeting • Are there any significant unexplained variances from budget? No 	
Income Controls	<ul style="list-style-type: none"> • Is income properly recorded and promptly banked? Yes, as soon as it is received • Does the precept recorded agree to the Council Tax authority's notification? Yes • Are security controls over cash and near-cash adequate and effective? Yes as set out in Standing Orders and Financial Regulations 	
Petty cash procedures	<ul style="list-style-type: none"> • Is all petty cash spent recorded and supported by VAT invoices/receipts? N/A • Is petty cash expenditure reported to each council meeting? N/A 	

	<ul style="list-style-type: none"> • Is petty cash reimbursement carried out regularly? NA <p>Preservative K.C.C.</p>	
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This is the second year that I have been the Parish Council's Internal Auditor and I have a good understanding of parish Council Accounts. I note that the Council correctly certified its self as exempt from a limited assurance review in FY 2017/2018. The RFO continues to keep the account in good order and the Council can take pride in its efforts to ensure that every penny spent is spent wisely. However, the Council has still managed to deliver a good service to the parishioners.

I note that the Council's cash balance has decreased from £4304.27 at the end of FY 17/18 to £3673.45 mainly as a result of a lower VAT refund, lower event income, purchase of Defibrillator Pads and catering equipment. Although this is the third decrease in a row I remain confident that the Council is getting good value for money in its spending.

Once again the Council has applied rigorous scrutiny to its budget for FY 19/20 and resolved to increase the Precept for FY 19/20 by only £70.98 to 3673.86. I support the Council in doing this as it fits with its intention to maintain its minimum reserves at £2,100.00.

I confirm that during summer 2018 the Council had correctly provided the proper assurance for the exercise of public rights in accordance the requirements of the Accounts and Audit Regulations.

I note that the changes in the reporting for this FY and on the basis that the Council does not have income or expenditure in excess of £25K.I advise the Council that it that its current internal controls and accounting practices combined with its Financial Regulations and Risk Assessment meet the standard required to allow the Council to safely certify itself as exempt from a review by an External Auditor and to safely sign off the Annual Governance Statement and Accounts Statements as required at Sect 1 & 2 of the Annual Governance and Accountability Return.

Yours sincerely



Keith Cockerton
Internal auditor to Everleigh PC

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Collingbourne Ducis
Marlborough, Wiltshire
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**External Auditor
Everleigh Parish Council**

Date: ~~4~~ April 2019

INTERNAL AUDITOR REPORT - AGAR PAGE 4 SECT F EXPLANATION

Dear External Auditor,

As the Parish Council's appointed Internal Auditor for FY 18-19 I confirm that my reason for ticking the "not covered" box at Section F of the Internal Control objective on page 4 of Everleigh Parish Council's AGAR for 2018/19 is that no Petty Cash is held.

Yours sincerely



Keith Cockerton
Internal auditor to Everleigh PC