



Hedges-Quinn & Co

Accountants that care

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INTERNAL AUDIT REPORT OF WICKHAM SKEITH PARISH COUNCIL **FOR THE YEAR ENDED 31 MARCH 2022**

- A. Appropriate accounting records have been kept throughout the financial year.**
The accounting records kept were reviewed and are appropriate.
- B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.**
The internal auditor has seen evidence to support all payments recorded as being made other than the payments by direct debit for broadband and the grass cutting fee. All other payments made were agreed to the minutes as being approved by the council. It is recommended that invoices continue to be kept for all payments including the grass cutting and approved at Council meetings and that the broadband payments are approved at council meetings.
- C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**
The minutes of 7 March 2022 records that the Risk Assessment was approved.
- D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**
An annual budget is made and the budget for 2021/22 was made available to the internal auditor. The level of reserves is adequate to meet future levels of expected payments.
- E. Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.**
The expected income was recorded as fully received by direct payment into the bank account.
- F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.**
This section was not applicable as there is no petty cash maintained.
- G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**
The salary was agreed to the employment contract and PAYE deducted at source. The level of pay is below NI limits. It is recommended that the salary is approved in the minutes and payslips are maintained as evidence and given to the employee.
- H. Asset and investment registers were complete and accurate and properly maintained.**
The council reviewed the Fixed Asset register and approved them as per the minutes 8 November 2021. It is recommended that the asset register be reviewed and updated annually.
- I. Periodic bank account reconciliations were properly carried out during the year.**
The year-end bank reconciliation was reviewed and agrees to the bank statements.
- J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book,**

supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

The year end accounting statements agrees to the cash book and bank statements.

As stated in B above the evidence to support the audit trail was provided to the internal auditor for all transactions other than as mentioned above and it is recommended that all documentation continues to be retained in future to support the accounts.

K. If the authority certified itself exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt.

The authority met the exemption criteria in 2020/21 and correctly declared itself exempt.

L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code requirements.

The webpage is up to date with minutes, members and financial information at the time of internal review.

M. The authority during the previous year correctly provided for the period of the exercise of public rights as required by the Accounts and Audit Regulations.

The 2020/21 accounts and the notification to the public for the exercise of public rights are shown on the website for public inspection.

N. The authority has complied with the publication requirements for 2020/21 AGAR

The various documents for 2020/21 are showing on the website.

Signed



Hayley Hedges-Quinn FCCA

H.J. Hedges-Quinn & Co Ltd

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Date 27 JUNE 2022