

**INTERNAL AUDIT REPORT 2021-22 ACCOUNTS
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

NAME OF PARISH: **PRESTON PATRICK PARISH COUNCIL**

DATE: **10th May 2022**

SUMMARY STATEMENT:

Overall, financial controls were found to be sound and I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are to be advertised on the website. A summary of the audit tests performed and my findings are listed below. I agreed some minor changes to the AGAR accounts with the clerk prior to submission.

SUMMARY OF TESTING AND FINDINGS

Internal Control area	Documents reviewed	Findings
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Satisfactory
Budgetary Control – proper arrangements	Budget for 2021/22 Council minutes	Satisfactory
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Traced all expenditure from accounts to bank statement to invoice (examined 4). All in order.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book is accurate & complete.
Income controls	Cash book Bank statements/Reconciliation	Income is properly stated and controlled.
Payroll – legally performed	Payroll records	Acceptable.
Risk Management	Insurance Policy Risk management policy	In place Good
Asset Management	Asset register	Reviewed last year and total has not changed. No purchases in cash book.