

Town Clerks Office  
Mablethorpe & Sutton Town Council  
Library & CAP  
Stanley Avenue  
Mablethorpe  
Lincolnshire  
LN12 1DP

20<sup>th</sup> February 2023

To: The Chairman and all elected Members, Utterby Parish Council

**Internal Audit Report.**

I visited the Clerk's residence today in order to carry out an internal audit review covering the financial period 1<sup>st</sup> April 2022 to 31<sup>st</sup> January 2023.

For the purpose of audit and accounting practice, original submitted documents may now contain ticks, signatures or dates in green ink; this is common practice by internal / external auditors and is widely recognised and accepted as proper practice.

**Items included in the scope of this intermediate audit:**

- Assets / Asset Register
- Authorisation of Expenditure
- Bank Statements
- Budget: Expenditure / Monitoring
- Cashbook Entries
- Cheque Book Entries
- Financial Regulations
- Income
- Invoices
- Insurance
- Minutes
- Reconciliation
- Risk Register
- Salaries
  - PAYE
  - NI
  - Pension Requirements
- Standing Orders
- VAT

**Items excluded from the scope of this audit:**

None

**General Advice / Notes**

None

## Statement of Internal Audit

I am satisfied that the accounts and bank balances for this period are financially correct and that adequate and robust measures are in place and being utilised ensuring correct financial record keeping and best practice financial reporting to the Council.

The Parish Clerk & RFO should be congratulated for the effectiveness of the overall administration and keeping of and presentation of accurate, comprehensive and robust financial records on behalf of the Parish Council and commended for the enthusiasm and commitment to the role.

I have no reservations on issuing this annual statement of satisfaction in respect of the financial accounts and procedures for the financial period ending 31<sup>st</sup> January 2023.

I will have no hesitation in completing the AGAR certificate for Utterby Parish Council in due course.



Mr S Fletcher  
IMO; Dip Ed (MA); CiLCA; MILCM; PSLCC; FiLCA

## UTTERBY PARISH COUNCIL

Internal Audit Checklist: 20<sup>th</sup> February 2023.

Financial Period: 1<sup>st</sup> April 2022 to 31<sup>st</sup> January 2023.

<b>CONTROL</b>	<b>TEST</b>	<b>Y/N</b>	<b>COMMENTS / RECOMMENDATIONS</b>
<b>Assets</b>	Asset Register	Y	Maintained by clerk. Reviewed March 2022
	Updated	Y	As above
	Zero Balances	n/a	None
<b>Attendance (Register)</b>	Elected Members	Y	Evidenced in minutes
	Completed DPI forms	Y	Evidenced in folder
<b>Budget</b>	Process Followed	Y	Final budget 2022/23 and 2023/24 agreed by Council
	Reports to Council	Y	Evidence: Reported to full Council at meetings
	Variations	Y	None
<b>Cash Book</b>	Up to date	Y	Evidence: Reported to Council
	Balanced	Y	As above
	Discrepancies	N	None
<b>Cash</b>	Records kept	Y	Evidence: Reported to Council
<b>Credit / Debit Card</b>	Records kept	n/a	Not applicable
<b>Petty Cash</b>	Records kept	n/a	No petty cash account used
	Re-Imbursement	Y	Control measures in place
<b>Cheque Books</b>	Completed / countersigned	Y	
<b>Cancelled Cheques</b>	Procedure	n/a	Not Applicable
<b>Direct Debits / Credits</b>	Approved by Council	n/a	None
<b>Financial Regulations</b>	Updated / Approved	Y	Reviewed February 2023
<b>Income</b>	Promptly Banked	n/a	No income apart from precept
	Anticipated	Y	Evidenced in minutes (precept)
	Receipted	Y	Evidenced in bank statement
<b>Internal Auditor</b>	Appointment of	Y	Evidenced in minutes / financial regulations
<b>Payment Controls</b>	Invoices	Y	Evidenced in bank reconciliation folder
	Minuted	Y	Evidenced in minutes
	VAT Payments	Y	VAT Payments are offset against reclaims – evidenced in folder
	VAT Reclaimed	Y	VAT claimed

<b>Payroll</b>	S. 137	Y	A separate record of section 137 spend is recorded
	In House	Y	HMRC on-line payroll system used
	Salaries Approved	Y	Evidenced in Council minutes and payment schedules signed
	PAYE / NI Correct	Y	Calculated using HMRC on-line payroll system
	Pension Contributions	n/a	Clerk opted out of scheme offered
<b>Reconciliation</b>	Cllr Allowances/Expenses	n/a	None
	All Accounts	Y	Evidenced in bank reconciliation. Excellent cross referencing.
	Up to date	Y	As above
<b>Risk Management</b>	Balanced to statements	Y	As above
	RM Policy Approved	N	Under Review – to be checked at a future audit
	Unusual Activities	N	n/a
	Insurance Cover	Y	Evidence: Minutes refer, certificates provided.
	Reviewed (Annually)	Y	As above
<b>Standing Orders</b>	Controls	n/a	n/a
	Updated / Approved	N	Reviewed 4 <sup>th</sup> May 2022
<b>Internal Audit 2022/23</b>	Accounts Agree	Y	Evidenced in bank reconciliation. Excellent cross referencing.
	Audit trail Adequate	Y	Excellent Audit trail; financial records / documents supplied



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