

INTERNAL AUDIT REPORT

NEIL MARTIN HODGON

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6TH September 2020

TO:

WHELDRAKE PARISH COUNCIL

Dear Councillors

WHELDRAKE PARISH COUNCIL INTERNAL AUDIT REPORT YEAR END 31ST MARCH 2020

Having completed the Internal Audit for Wheldrake Parish Council on the 6th September in accordance with the 'Governance and Accountability for Local Councils, 2016, Regulations' and using the enclosed list of questions, I would like to bring the following points to the Council's attention.

Section A, B, I, J on the Internal Audit Section have been recorded as a No

All have been recorded as a No, which is naturally a concern to all involved.

Cheque Stubs

All Cheque stubs were initialled by the signatories of the cheque.

However there are Cheque's that have been issued with no supporting documentation. See below

18.02.2020 -100382 – Grant Sharing Life - £2,000.00– No Supporting Invoice. Noted in Parish Council Minutes.

18.02.2020 -100383 – Youth Club Grant - £2,000.00– No Supporting Invoice. Noted in Parish Council Minutes.

18.02.2020 -100384 – WRA Grant - £3,500.00– No Supporting Invoice. Noted in Parish Council Minutes.

10.05.2020 -100395 – Grant Sharing Life - £5,000.00– No Supporting Invoice. Noted in Parish Council Minutes. In addition this has been documented in the Accounts Year Ending 31st March 2020 when the Cheque was issued 10.05.2020. I can see some notes to the effect that a

payment was made to a Councillor who made the payment to Sharing Life and this has full back up of how it was done in the minutes of the meeting.

Receipts and Invoices

The following payments made do not have any Invoice or Receipt

18.02.2020 -100382 – Grant Sharing Life - £2,000.00– No Supporting Invoice

18.02.2020 -100383 – Youth Club Grant - £2,000.00– No Supporting Invoice

18.02.2020 -100384 – WRA Grant - £3,500.00– No Supporting Invoice.

10.05.2020 -100395 – Grant Sharing Life - £5,000.00– No Supporting Invoice.

The following invoices have no back up or been documented in the monthly Meeting Notes

09.05.2019 - £160.00 – School Parking – No Details or remittance Advice

06.06.2019 - £116.00 - ? – No Details or Remittance Advice

02.08.2019 - £116.00 ? – No Details or Remittance Advice

17.01.2020 - £372.95 – No Remittance Advice

In the minutes of the Parish Council meeting 25.03.2020, I can see that £3,251.28 was authorised for the Bus Subsidy. I can find no back up to support this figure nor can I see any payment being made.

Bank Reconciliations

There is no evidence that Periodic and Year End Bank Reconciliations have been undertaken during the year.

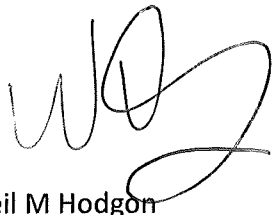
Other Comments

Assets Register – One in place and accurate.

There are some points and issues that need addressing and I trust they will be looked at as soon as possible.

I am fairly satisfied on the basis of my examination of the Wheldrake Parish Council Accounts that the records are maintained satisfactorily in line with the Audit Commission's current recommendations and are free from material error. However the Council needs to ensure that moving forward all payments and income have supporting documentation which has been brought up in the last two reports and ensure Periodic and Year End Bank Reconciliations are undertaken.

I would strongly recommend that an Internal Auditor is appointed as soon as possible. They can then work with the RFO on a quarterly basis to do a mini Internal Audit so everything is in place/rectified before the final Internal Audit.

A handwritten signature in black ink, appearing to read 'NH', with a large, stylized flourish extending from the bottom right.

Neil M Hodgson