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9th April 2024

Stoke Bliss Parish Council
1a Church Walk
Stourport on Severn
Worcestershire
DY13 0AL

Internal Audit Report

I have now completed the internal audit for Stoke Bliss Parish Council, I would be grateful if you can present this report to the council.

I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

A. Appropriate books of account
Appropriate books of account have been kept during the year. The council has used a spreadsheet to record the accounts which is adequate for the number of transactions. The accounts are kept up to date and there is evidence in the minutes they are balanced regularly.

B. Financial Regulations
There is an audit trail of all samples of expenditure picked, payments were supported by receipts or invoices and payment schedules were reported to meetings.

VAT was appropriately accounted for.

C. Risk Assessments
The council carried out a risk assessment during the year, the risk assessment covers insured activities.

The council's insurance cover includes public liability, employer's liability and fidelity guarantee. The parish council uses dropbox to back up the parish council files.

D. Precept
The precept was set after the council considered its budget requirements for the year. There is evidence of budget monitoring reports being presented to council on a regular basis.

E. Income
There were no unusual receipts during the year. All interest has been included in the cash book.

F. Petty Cash
Petty cash is not used.

G. PAYE
The PAYE is administered using HMRC's basic tools. The pay increase was minuted and there is evidence of the RTI report held on the council records.

H. Asset Register
The parish council maintains an updated asset register which has been reviewed during the year.

I. Bank reconciliations
The bank accounts are reconciled to the cash book regularly and this is evidenced in the minutes. I have recalculated the year end bank reconciliation and agree the figures to the cash book and bank statement printout.

J. Accounting Statements
The parish council prepares the accounting statements on a receipts and payment basis and agree to the cashbook.

K. Exemption
The council met the exemption criteria for the previous year and correctly declared itself exempt from a limited assurance review.

L. Transparency Code
The council has published information on the website in accordance with the Transparency code for smaller authorities.

M. Public Rights
The council had correctly published on the website a notice providing for the period for the exercise of public rights as required by the Accounts and Audit Regulations for the previous year.

N. Publication Requirements
The council has complied with the publication requirements for the previous year, these documents can be found on the council website,

General
I would like to thank your clerk, Carole Hirst, for her assistance in the internal audit review and enclose my invoice for your attention.

Yours sincerely

Diane Malley.

Diane Malley MAAT