



## Half Year Internal Audit Report

for

Gwennap Parish Council

The Internal Audit was carried out on the adequacy of systems of control on 21<sup>st</sup> November 2022.  
The following recommendations/comments have been made:

Income to date	£78,034.01*
Expenditure to date	£36,583.25*
Reserves (Current)	£ 50,000.00*

\* As at date of Audit

### Annual Return Comments:

Section 1	Complete & published in accordance with guidelines
Section 2	Complete & published in accordance with guidelines
Section 3	Complete & published in accordance with guidelines
Section 4	Complete & published in accordance with guidelines

### Proper book-keeping

Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts.

Comments	<p>The Scribe Accounting system is now fully utilised.</p> <p>Bank reconciliations checked, agreed and signed by two Councillors.</p> <p>No matters arising and it is noted that the Clerk continues to ensure meticulous record keeping.</p>
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## Financial regulations

### Standing Orders and Financial Regulations

#### Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents.

Standing Orders in place:	They are in situ.
Reviewed:	Currently being reviewed by Council and are published on the website.
Financial Regulations in place:	Yes.
Reviewed:	Adopted at the meeting held on 10 <sup>th</sup> May 2022 (Minute reference A7 refers). On website.
VAT reclaimed during the year:	£2,356.50 claimed and received on 21 <sup>st</sup> November 2022.
VAT Registered:	The Parish Council claims in accordance with the governing regulations for small local authorities.
General Power of Competence:	No.

## Risk Assessment

### Appropriate procedures in place for the activities of the council

Risk Assessment Document in Place	Yes, documents in place and are displayed on the website.
Fidelity Cover	£150,000.00

## Transparency Code

Compliance for smaller councils with income/expenditure under £25,000.

Smaller authorities should publish on their website from 1 April 2015:

Smaller Council: Gwennap Parish Council

Website: [www.gwennap-parish.net](http://www.gwennap-parish.net)

- a) **all items of expenditure above £100**  
Published with Minutes on Parish notice boards and website.
- b) **end of year accounts (By 1 July)**  
2022/23 Annual Return Section completed & published on the website.
- c) **annual governance statement (By 1 July)**  
2022/23 Annual Return, Section completed & published on the website.
- d) **internal audit report (By 1 July)**  
2022/3 Annual Return Section completed & published on the website.

- e) **list of councillor or member responsibilities**  
Published on website but no responsibilities as they do not have specific Committees.  
Members have generic email addresses.
- f) **the details of public land and building assets**  
Asset Register published on the website.
- g) **Minutes, agendas and meeting papers of formal meetings**  
All clearly published on the Parish Council website in accordance with regulations.

**Budgetary controls**      **Verifying the budgetary process with reference to council minutes and supporting documents**  
Precept not set for 2023/24 at the date of undertaking this half year Audit check.

**Income controls**      **Precept and other income, including credit control mechanisms**  
Compliant

**Petty Cash**      Associated books and established system in place  
N/A

**Payroll controls**      **PAYE and NIC in place where necessary.**  
**Compliance with Inland Revenue procedures**  
**Records relating to contracts of employment**  
Using a Payroll Clerk to facilitate this procedure.

**Bank Reconciliation**      Regularly **completed and cash books reconcile with bank statements.**  
All statements in order and reconciled on an income & expenditure basis recorded in Scribe

#### **Year-end procedures**

**Internal Audit**      Reported at the Meeting held on April 12<sup>th</sup> 2022 (Minute reference 8.3 refers)

**Governance Accounting Statements**  
All approved at the meeting held on 12<sup>th</sup> April 2022 (Minute references in item 9 finance refer).

**External Audit**      Not reported on at the date of undertaking this half year Audit check due to meetings being postponed however, this will be addressed at the earliest opportunity.

#### **Additional Comments/Recommendations**

	None.
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*Carolyn Y May*

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