

# Annual Internal Audit Report 2019/20

## STAINFORTH PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			NO PETTY CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

ALL RISKS COVERED IN SECTION "C" ABOVE  
Date(s) internal audit undertaken: 07/05/2020 DD/MM/YYYY DD/MM/YYYY  
Name of person who carried out the internal audit: R F ENTWISTLE - YORKSHIRE INTERNAL AUDIT SERVICES

Signature of person who carried out the internal audit: R F Entwistle  
Date: 07/05/2020

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



YORKSHIRE INTERNAL AUDIT SERVICES  
26 STOCKWELL ROAD  
KNARESBOROUGH NORTH YORKSHIRE  
TEL. 01423 797817

Mr P Leng,  
Clerk to Stainforth Parish Council,  
The Barn,  
Gildersleets,  
Giggleswick,  
Settle.  
BD24 OAH

7th May 2020

Dear Mr Leng,

To the Chairman and Members of Stainforth Parish Council  
Internal Audit of Accounts for the Financial Year ending  
31<sup>st</sup> March 2020.

I am pleased to inform you the internal audit is complete and no matters came to my attention giving cause for concern.

Cash Book / Bank Accounts Reconciliation Statement

I checked the statement for the 31<sup>st</sup> March 2020 found it to be correct and can confirm the Parish Councils' cash balance at that date was £9,135.

Annual Governance and Accountability Return [AGAR] 2019/2020

I checked Section 2, the Accounting Statement of the return, found it to be correct and have completed, agreed and signed the Annual Internal Audit Report 2019/20 of the form.

Internal Controls – I confirm I have carried out appropriate tests and checks on the accounts selected from our YIAS Internal Audit Plan and found them to be satisfactory.

Yours Sincerely,



R F Entwistle.

PARTNERS K C STEPHENSON TEL. 0113 25856  
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