

**INTERNAL AUDIT REPORT 2021-22 ACCOUNTS
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

NAME OF PARISH: ENMO PARISH COUNCIL
DATE OF AUDIT: 14th & 22nd April 2022

SUMMARY STATEMENT:

From the audit review and tests I have performed, I can confirm that financial matters are handled correctly and sensibly.

The Asset Register needs to be updated to include both land and other assets and the monetary value of assets should agree to the amount that is entered in the Accounts. Also, it is advisable to put in place a risk assessment that is specific to the parish.

The Standing Orders that are posted to the parish website are the template that is provided by the National Association (NALC). These need to be reviewed and amended so that they are specific to the parish council.

SUMMARY OF TESTING AND FINDINGS

Internal Control area	Documents reviewed	Findings
Overall financial controls set properly	Standing Orders Financial Regulations	Review and updating needed.
Budgetary Control – proper arrangements	Budget for 2020-21 Budget Monitoring Council minutes	Good
Expenditure – authorisation	Invoices Minutes	Acceptable.
Expenditure – accounting	Cash Book Bank reconciliations	Acceptable.
Income controls	Cash book Bank statements	Acceptable.
Payroll – legally performed	Payroll records	Acceptable.
Risk Management	Insurance Policy Risk management policy	In place Needs to be developed.
Asset Management	Asset register	Needs to be updated.
Information Management (Transparency Code)	Web site	All relevant information is available.