

Interim Internal Audit Report

at 31 October 2022

Keevil Parish Council

YE 31 March 2023

Chair of the council

**Clerk to the
council**

RFO

Alex Goodwin

Sarah Jane Dow

Robert Kevan

Interim Internal audit
performed by

Olivia Adlam

4th November 2022

**Number of
councillors in
post**

7

Annual precept for the
council for 2022/23:
£7,875
(From Wiltshire Council)

VAT relief registration number: XDV126000105629

The interim internal audit of Keevil Parish Council was carried out independently and based on the assessment of risk. I confirm that I, as the internal auditor, do not have any role within the council and that this report was carried out without bias.

At the time of this report the council are still seeking a permanent Clerk/RFO. Cllr Dow remains as interim clerk and Cllr Kevan remains as interim RFO. Cllr Kevan requested an interim internal audit be carried out to ensure the correct controls and procedures remain in place during the YTD and ahead of any potential appointment for the Clerk/RFO role.

A. Appropriate Accounting Records

A1. The financial records for the year to date are reconciled and well maintained. The RFO has continued to keep accurate detailed records of all transactions and issue updated financial records at meetings to the other councillors.

A2. A sample of expenditure has been taken from the cashbook and cross-checked against the financial records to ensure all payments have been matched to the relevant invoice. It has also been confirmed that the sample expenditure was accurately included in the financial information reports/reconciliations circulated at the relevant council meetings.

B. Financial regulations, documentation, and approvals

B1. Procedures in place ensure the council are conforming with financial regulations. As detailed above, the documentation reviewed during the audit showed sufficient approvals and authorisations and the sample reviewed was backed up with relevant documentation.

C. Risk Assessment

C1. The council's insurance cover adequately covers its operation and assets. The cover includes an 'all risk' extension. The invoice for the insurance has been reviewed and reconciled back to the cashbook.

D. Precept and Budgeting

D1. The annual precept was received from Wiltshire Council on 25/04/2022 and has been accurately recorded in the cashbook.

D2. Expenditure is monitored throughout the year by the RFO to ensure sufficient funds remain in the treasury account at all times. The transfer made from the deposit account to the current account on 24/05/2022 demonstrates this in practice.

E. Income

E1. Income for the year to date has been the annual precept, compensation from Lloyds bank and 2 donations received towards the cost of a new aston gate for which the purchase of the gate has been seen recorded in the cashbook with the corresponding invoice.

E2. There is a small amount of wayleave income and bank interest income included in the budget expected to be received later in the year.

F. Petty Cash

F1. The council does not hold or use petty cash. No petty cash expenses or income have been identified YTD.

G. Employees

G1. The clerk/RFO position is the only employee of the council. This position is currently vacant and is being covered, unpaid, by two councillors (Cllr Dow & Cllr Kevan). There is a small expense totaling £178.25 in the YTD for clerk wages and expenses. There was an appointment of a clerk/RFO for a short period of time however due to location the clerk decided a permanent role would not work and the position is again vacant. Due to the short period of time the clerk was in post, they were not added to the council payroll and instead the individual invoiced the council for their wages and expenses for the short period of time they covered.

It was recommended in the 2021/22 internal audit report that when the new Clerk/RFO is appointed, it is important the council obtains the correct tax code for them on the commencement of their employment. This was raised at the meeting following the internal audit report and accepted by the council.

H. Asset registers

H1. Nothing to note YTD

I. Bank reconciliations

I1. Bank reconciliations have been prepared throughout the year to date.

J. Accounting statements

J1. Nothing to note YTD

J3. The bank reconciliation as at 31/10/2022 was confirmed as correct

K. Limited Assurance Review

K1. The income and expenditure of the council is still expected to remain below the £25,000 level.

K2. A limited assurance review was carried out for the 2021/22 AGAR.

L. Transparency code

L1. The council maintains a free to access website with all the relevant information required.

M. Notice of Public Rights

M1. Nothing to note YTD

N. 2021/2 AGAR documents

N1. The 2021/22 AGAR report was filed ahead of the deadline.

N3. The council is keen to ensure the AGAR report for this year is again submitted on time and that the statutory requirement is again met for 2022/23.

O. Trust funds

O1. The council have not acted as trustees for any trust funds for the YTD.

Olivia Adlam
Internal Auditor
4th November 2022