

INTERNAL AUDITOR REPORT
DONINGTON PARISH COUNCIL
21st April 2023

I have examined the records, financial and administrative, of Donington on Bain Parish Council for the purpose of end of year 2022 2023 and report as follows:

Accounting records (A) (yes)

Accounting records were properly and accurately kept throughout the year, although not being presented in a cash book made it difficult to follow a good audit trail. However I understand the Clerk does do income/expenditure on spreadsheets.

Financial Regulations/Standing Orders (B) (yes)

Financial Regulations were adopted 25th April 2022 and ratified 20th January 2023. I could not see any reference to adopting/revising Standing orders.

Risks (C) (yes)

All payments are supported by invoices and approved in the minutes, regular reports and updates on financial matters are noted. Risk Assessment was ratified 25th April 2022 and again 30th January 2023.

Precept (D) (yes)

The process for setting the precept has been adequately undertaken

Income E (yes)

There was no schedule of receipts, income noted on regular budget comparison sheets.

Petty Cash (F) (N/C)

There is no petty cash, expenses incurred by the Clerk are reclaimed on receipts.

Salaries (G) (no)

There is no evidence of the PAYE system being in operation, or evidence of any tax liability and payments (if required) being made to HMRC. The Council is reminded that the Clerk is an officer of the council and as such is an employee subject to PAYE system (details attached)

Assets (H) (yes)

The Assets Register is available and up to date.

Reconciliations (I) (yes)

Regular reports are submitted to Council and regular bank reconciliations undertaken at year end. However there is no final end of year statement to check the AGAR figures against.

Accounting Statements (J) (yes)

These are carried out properly as receipts and payments system.

Exemption 21/22 (K) (yes)

The Authority correctly declared itself exempt in 21 22

Information on Website (L) (yes)

Information was clearly and correctly published on the website

Period Exercise Public Rights (M) (yes)

The notice for exercise of public rights was clearly published

Publication Requirements (N) (yes)

The authority complied with the publication

NOTES

With the exemption of the need to operate a PAYE system and show payments (where appropriate) to HMRC, I have no comments or observations to make. The Clerk has sent me several documents on email which helped complete the audit and once again I thank the Clerk for her presentation of information.

J. Cooper BSc

21st April 2023