

INTERNAL AUDITOR REPORT

DONINGTON PARISH COUNCIL

14th April 2024

I have examined the records, financial and administrative, of Donington on Bain Parish Council for the purpose of end of year 2023 2024 and report as follows:

Accounting records (A) (yes)

Accounting records were properly and accurately kept throughout the year, and the Clerk forwarded clear spreadsheet of income/expenditure "cashbook"

Financial Regulations/Standing Orders (B) (yes)

Policies were adopted and followed

Risks (C) (yes)

All payments are supported by invoices and approved in the minutes, regular reports and updates on financial matters are noted.

Precept (D) (yes)

The process for setting the precept has been adequately undertaken

Income E (yes)

Income was supported by evidence and promptly banked where appropriate.

Petty Cash (F) (N/C)

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

Salaries (G) (yes)

The Clerk appears to use the Inland Revenue RTI system, although I am confused as to why the Clerk pays the tax liability and then reclaims from the Council, the Council as employer is responsible for ensuring that correct tax is deducted and paid. I am also confused as to why the Clerk does not utilise the RTI system's payslip but types her own. The RTI slip automatically fills in the correct information relating to tax/NI, month applicable and NI numbers, tax paid to date etc., and is easy to use whilst entering information into the system.

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 with a final bank reconciliation

Accounting Statements (J) (yes)

These are carried out properly as receipts and payments system.