

Upton Bishop PC
 Meeting 6 Sep agenda
 item 7.1.1 (B)

Herefordshire Association of Local Councils (HALC)
Internal Audit Service
INTERNAL AUDIT REPORT
Upton Bishop Parish Council 2021/22

1. Introduction

Herefordshire Association of Local Councils has carried out an end of year Internal Audit review. However, it should be noted that at the time of the review there was no Clerk or Responsible Financial Officer and therefore relevant explanations could not be attained, in addition key documents were not submitted by the Parish Council.

2. 2020/21 Internal Audit recommendations?

Last years internal audit was not carried out by the Herefordshire Association of Local Councils.

3. Findings of the Audit

	Scope	Observation	Pass	Rec
3.A	Appropriate accounting records have been properly kept throughout the financial year	A Day Book (Cash Book) was maintained, however due to its lay out unable to give a view, the missing bank statements compounded the problem.	No	R4.1 R4.2
3.B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	No invoices were submitted for review., due to the layout of the daybook, checking expenditure approve was not carried out, it should be noted that the minutes on the website did show, expenditure being approved	No	R4.2
3.C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	There is a Risk Policy and a Risk Register, however a review of the minutes showed that no review of risks was carried by the parish Council At the current time the Parish Council does not have access or have control of its bank account and banking arrangements. As there was no insurance information supplied, it was not possible to identify if assets were adequately insured and weather the Parish Council had Fidelity Insurance,	No	R4.3 R4.4 R4.2
3.D	The precept or rates requirement resulted from	Minutes of the Parish Council meeting on 2 nd March 2021	No	R4.5